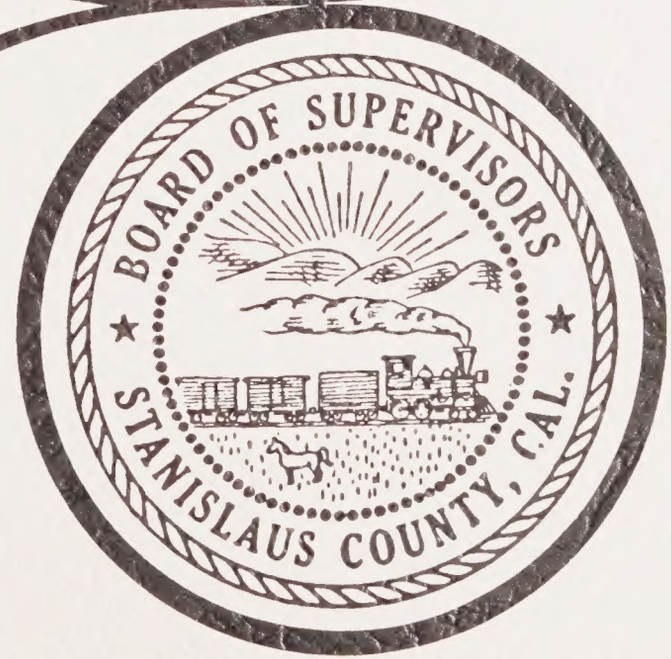
A2334
1981-1982

FINANCIAL REPORT

For the fiscal year ended June 30, 1982



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Compiled by: **Robert E. Hubbard**
County Auditor-Controller
Jack E. Newell
Assistant County Auditor-Controller

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OFFICE OF
AUDITOR-CONTROLLER

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(209) 571-6398

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

October 29, 1982

Honorable Board of Supervisors
County of Stanislaus
1100 H Street, Second Floor
Modesto, CA 95354

Gentlemen:

The annual Financial Report of the County of Stanislaus, State of California, for the fiscal year July 1, 1981 through June 30, 1982, is compiled and submitted in accordance with the provisions of Section 25253 of the Government Code.

REPORT CONTENTS

In addition to this introductory section, there are financial and statistical sections.

The financial section is divided into parts (exhibits) which reflect the financial activity of a specific group of funds, such as general county funds, trust funds, special district funds, and school funds. Each part, where applicable, consists of the following:

Balance sheet of its funds;

Statement of changes in fund balances/retained earnings;

Reconciliation of cash balances;

Statement of revenues and expenditures; and

Explanatory notes where appropriate.

The first exhibit is a general purpose financial statement based on Statement I. Statement I of Governmental Accounting and Financial Reporting Principles is from the National Council on Government Accounting (NCGA). The accounting industry accepts the Statement as the reporting model for GAAP (generally accepted accounting principles).

The second financial exhibit is the Treasurer's accountability for cash in the County Treasury.

The third part is the Auditor's exhibits which reflect the County ledgers maintained in a legal/compliance manner.

Extensive notes balance all exhibits to each other and to the County ledgers.

Bonded indebtedness, showing the obligations of general county, schools, and special districts, plus general statistical data, complete the information sections.

ACCOUNTING RESPONSIBILITY

The Auditor-Controller, an elected official, is the chief accounting officer of the County. He is responsible for the maintenance of accounting records and the preparation of financial reports for the County. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

Though the accounting system is maintained on a legal compliance basis, sufficient additional records are maintained to permit GAAP base reporting.

The Auditor's Office maintains accounting controls for department adherence to budgetary restraints, safeguarding of assets, and reliability of the financial records.

ACCOUNTING POLICY

The modified accrual basis of accounting is maintained for the County operating and special revenue funds,

and special district funds under the control of the Board of Supervisors. Revenue, when measurable, is recognized in the accounting period that it becomes available to finance the liabilities of that period. Expenditures, when measurable, are recognized in the accounting period in which the liability is incurred, except for unmatured interest on long-term indebtedness which is recorded when paid.

An accrual basis of accounting is maintained for the internal service funds, nonexpendable trusts, and the employees retirement trust fund.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

We believe our methods of financial accounting and reporting are practical and cost effective, and conform to generally accepted accounting principles as outlined in Statement I on Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, subject to legal provisions.

SELF-INSURANCE

The County has four self-insurance programs covering the risk areas of workers' compensation, general liability, unemployment, and health.

Excess insurance is purchased as deemed prudent in the particular risk area involved. Information on current reserves and contingent liability is included in Auditor's Exhibit III.

CONCLUSION

In my opinion, this report presents fairly the financial position of the County of Stanislaus at June 30, 1982, and the results of its operations and changes in its financial position for the year then ended. This is in conformity with generally accepted governmental accounting principles, and requirements of the

State Controller's Office, applied on a basis consistent with that of the preceding year.

Very truly yours,

ROBERT E. HUBBARD
AUDITOR-CONTROLLER

REH:meb

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter to Board of Supervisors i
Directory of Elective and Appointive Officials viii

FINANCIAL SECTION

Part 1--General Purpose Financial Statements (NCGA Statement 1)
Exhibit I - Combined Balance Sheet-All Fund Types and Account Group. 2
Schedule A - Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds. 6
Schedule B - Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances-All Proprietary Fund Types and Similar Trust Funds 7
Schedule C - Combined Statement of Changes in Financial Position-All Proprietary Fund Types and Similar Trust Funds. 8

Part 2--Treasurer's Exhibits
Exhibit I - Statement of Balance and Disposition of Cash 15
Schedule A - Detail of Cash Deposited in Banks 16

Part 3--Auditor's Exhibits--Consolidated Summary Statements
Exhibit I - All Funds Combined Balance Sheet 18
Schedule A - Statement of Cash Balances and Transactions--All Funds. 20

Part 3--Auditor's Exhibits--General County
Exhibit II - County Operating and Special Revenue Funds--Combined Balance Sheet. 24
Schedule A - Combined Statement of Changes in Available Fund Balance 26
Schedule B - Combined Statement of Changes in Unavailable Fund Balance 28
Schedule C - Reconciliation of Cash Balances in County Treasury. 30
Schedule D - Consolidated Statement of Revenues--Estimated and Actual. 31
Schedule E - Consolidated Statement of Expenditures and Encumbrances Compared with Appropriations. 42
Schedule F - Reconciliation of Other Transactions Affecting Cash 58
Schedule G - Loans and Advances Receivable 60
Schedule H - Detail of Fund Balance Unavailable. 61
Schedule I - Detail of Imprest Cash. 63

Part 3--Auditor's Exhibits--Internal Service Funds
Exhibit III - Internal Service Funds--Combined Funds Balance Sheet 68
Schedule A - Reconciliation of Cash Balances in County Treasury. 70
Schedule B - Operating Statement-Communications. 71
Schedule C - Operating Statement-Workers' Compensation Self-Insurance. 73
Schedule D - Operating Statement-General Liability Self-Insurance. 74
Schedule E - Operating Statement-Unemployment Self-Insurance 75
Schedule G - Operating Statement-Health Self-Insurance 76
Schedule H - Operating Statement-Data Processing 77
Schedule I - Operating Statement-County Garage 79
Schedule J - Operating Statement-Central Services. 81
ScheduleFF - Other Transactions Affecting Cash 83

Part 3--Auditor's Exhibits--Enterprise Funds
Exhibit IV-A - Enterprise Fund-Scenic General Hospital-Balance Sheet . . . 85
Schedule A - Operating Statement . . . 86
Schedule B - Reconciliation of Cash Balances in County Treasury. . . . 87
Schedule C - Analysis of Fixed Assets. . . . 87
Schedule F - Other Transactions Affecting Cash . . . 88
Exhibit IV-B - Enterprise Funds-Landfills-Combined Funds Balance Sheet . . . 91
Schedule A - Reconciliation of Cash Balances in County Treasury. . . . 92
Schedule B - Analysis of Equipment . . . 92
Schedule C - Operating Statement-Geer Road Landfill. . . . 93
Schedule D - Operating Statement-Fink Road Landfill. . . . 94
Schedule F - Other Transactions Affecting Cash . . . 95

Part 3--Auditor's Exhibits--Highway and Bridge Bond, General Long-Term Debt Account Group and Suspense-Clearing Funds
Exhibit V - Highway and Bridge Bond Fund--Balance Sheet. . . . 97
Schedule A - Reconciliation of Cash Balance. . . . 97
Schedule B - Statement of Appropriations, Expenditures, and Encumbrances . . . 97
Exhibit VI - General Long-Term Debt Account Group. . . . 98
Exhibit VII - Suspense and Clearing Funds--Reconciliation of Cash Balances in County Treasury. . . . 99

Part 3--Auditor's Exhibits--Trust Funds
Exhibit VIII - Reconciliation of Cash Balances in County Treasury. . . . 101
Schedule A - Employees' Retirement Trust Fund Comparative Balance Sheet. . . . 105
Schedule B - Employees' Retirement Trust Fund Statement of Net Additions to Reserves . . . 106
Schedule C - Employees' Retirement Trust Fund Reconciliation of Cash in the Treasury . . . 107
Schedule D - Balance Sheet-Jail Commissary . . . 108
Schedule E - Comparative Income Statement. . . . 109
Schedule F - Statement of Cash Receipts and Disbursements . . . 110
Schedule G - Equipment Analysis. . . . 111
Schedule H - Balance Sheet-Law Library . . . 112
Schedule I - Operating Statement . . . 113
Schedule J - Statement of Cash Receipts and Disbursements . . . 114
Schedule K - Equipment and Law Book Library Analysis . . . 115
Schedule L - Analysis of Law Book Library . . . 117

Part 3--Auditor's Exhibits--Special District Funds
Exhibit IX - Reconciliation of Cash Balances in County Treasury. . . . 119
Schedule D - Statement of Revenue. . . . 124
Schedule F - Other Transactions Affecting Cash . . . 125
Schedule G - Loans Payable to Stanislaus County. . . . 126
Schedule I - Statement of Bonded Indebtedness. . . . 127

Part 3--Auditor's Exhibits--Schools Funds
Exhibit X - Reconciliation of Cash Balances in County Treasury . . . 129

Part 3--Auditor's Exhibits--Investment in General Fixed Assets Account Group
Exhibit XI - Comparative Statement of General Fixed Assets Account Group . . . 135
Schedule A - Statement of Changes in General Fixed Assets Account Group. . . . 136
Schedule B - General County Equipment-Addition . . . 139

BONDED INDEBTEDNESS SECTION. 141
Schedule A - Interest Due and Unpaid 144

STATISTICAL SECTION
Retirement System - Exhibit I 145
Inmate Welfare Fund - Exhibit I 152
Table I - Expenditures by Function - 10 years 154
Table II - Revenues by Source - 10 years 155
Table III - Tax Revenues by Source - 10 years 156
Table IV - Consumer Price Index Information 158
Table V - Property Tax Charges and Collections - 10 years 159
Schedule A - Comparison of Total Tax Charge with Collections 160

MISCELLANEOUS CHARTS AND GENERAL INFORMATION
Charts
General County Bonded Debt x
General County Revenue 23
Population As of January 1st 17
General County Expenditures 41
School Disbursements 153

General Information
General County 1
Internal Service Funds 67
Notes to Exhibit I, Schedule A 22
Notes to Financial Condition 9-14,64-66,84,89-90,96,97,100,118,128,134,140

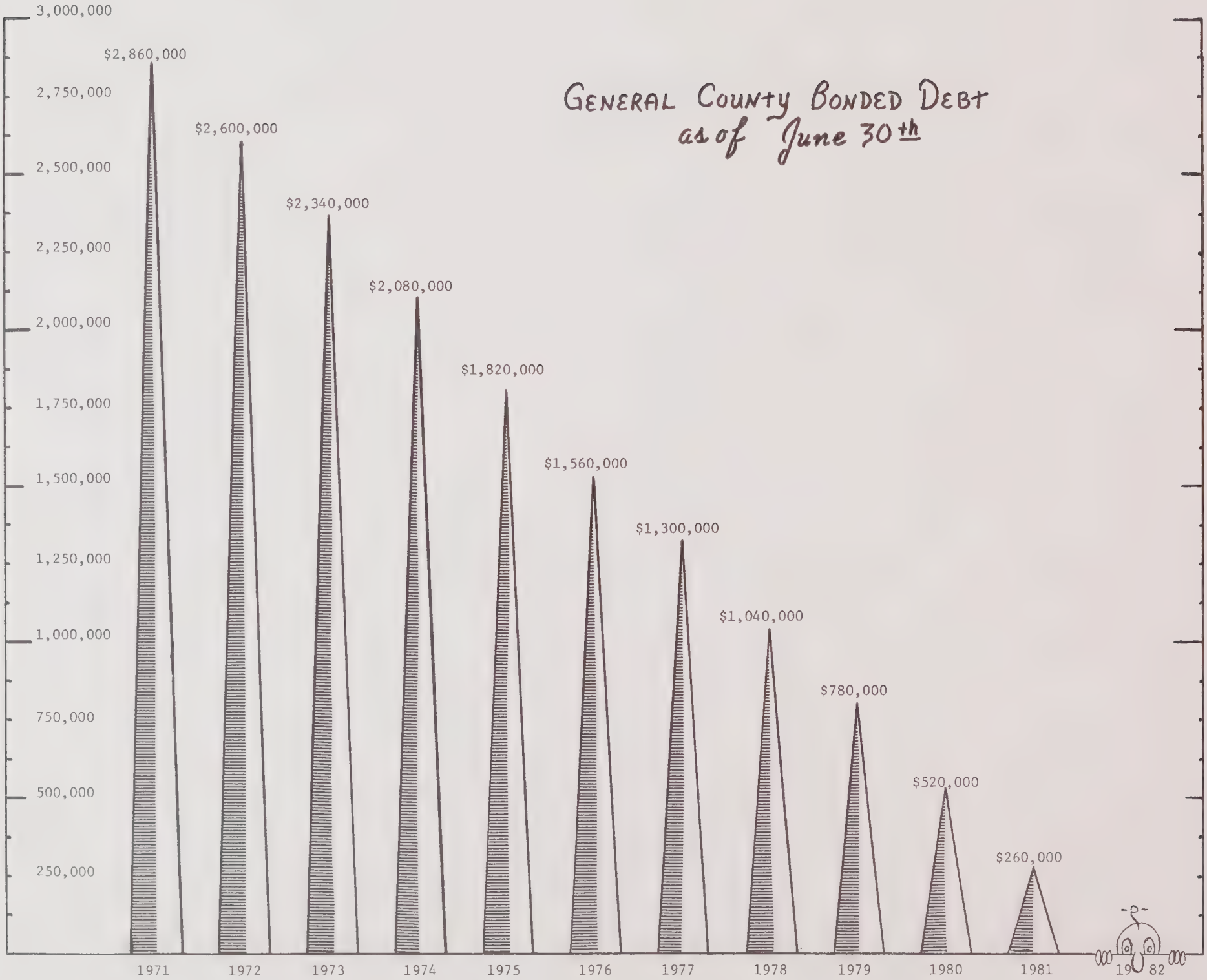
DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

Elective Officers

Supervisor, District No. 1	Dan Terry
Supervisor, District No. 2	Rolland C. Starn
Supervisor, District No. 3	William C. Ulm
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Gary A. Condit
Auditor-Controller	Robert E. Hubbard
Assessor	David W. Triplett
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Dwayne E. Lilly
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Eugene M. Azevedo
Judge, Superior Court Department No. 3	Gerald V. Underwood
Judge, Superior Court Department No. 4	Charles B. Stone
Judge, Superior Court Department No. 5	Hugh Rose III
Judge, Superior Court Department No. 6	Norman S. Reid
Judge, Stanislaus County Municipal Court, Department A	Carson N. Taylor
Judge, Stanislaus County Municipal Court, Department B	Charles E. Aguilar
Judge, Stanislaus County Municipal Court, Department C	Donald B. Cantwell
Judge, Stanislaus County Municipal Court, Department D	Edward M. Lacy, Jr.
Judge, Stanislaus County Municipal Court, Department E	James Barakatt
Judge, Stanislaus County Municipal Court, Department F	Glenn Ritchey, Jr.
Judge, Stanislaus County Municipal Court, Department G	J. Agustus Accurso
Superintendent of Schools	John B. Allard
State Senator - 13th District	John R. Garamendi
State Senator - 14th District	Ken Maddy
Assemblyman - 26th District	Patrick Johnston
Assemblyman - 27th District	John E. Thurman, Jr.

APPOINTIVE OFFICERS

Chief Administrative Officer	Gardner L. Hutchins
Agriculture Commissioner & Sealer of Weights & Measures	Hugh Sinclair
CETA Director	Gerald L. Kunishige
Chief Building Official	Michael Hood
Communications Director	Dave Richards
Consumer Affairs Coordinator	Claudia Leong
Cooperative Extension & Farm Advisor	Paul D. La Vine
Counsel	Gilbert W. Boyne
Data Processing Director	Dennis Louis
Environmental Resources Director	James Mankin
Fire Warden	William Evers
Hospital Administrator	Louis Carlintine
Librarian	Oscar Smaalders
Mental Health Director	Jerry Breen
Parks & Facilities Director	William Tiernan
Personnel Director	Philip A. Rosenberg
Planning and Community Development Director	Harter Bruch
Probation Officer	Dale Graver
Public Defender	Dallas Cole
Public Health - Health Officer	Kem Kelly, M.D.
Public Works Director	Richard G. Barhite
Purchasing Agent	Richard Lang
Veteran's Services Officer	Frank Machado
Welfare Director	Gene Medlin


General County Bonded Debt
as of June 30th
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
$2,860,000
$2,600,000
$2,340,000
$2,080,000
$1,820,000
$1,560,000
$1,300,000
$1,040,000
$780,000
$520,000
$260,000
1971
1972
1973
1974
1975
1976
1977
1978
1979
1980
1981
1982

GENERAL PURPOSE FINANCIAL STATEMENTS

N C G A STATEMENT 1

THE COUNTY OF STANISLAUS
GENERAL INFORMATION

Formation Year: 1854

Government: A general law county, governed by the General Laws of the State of California

Population:

Cities	Population*
Ceres	14,707
Hughson	3,012
Modesto	115,025
Newman	3,128
Oakdale	8,914
Patterson	4,387
Riverbank	5,965
Turlock	28,780
Waterford	2,869
Total Incorporated	186,787
Unincorporated	92,351
Total County	279,138

Number of County Employees:

	June 1979	June 1980	June 30, 1981	June 30, 1982
Regular	2,164	2,407	2,549	2,530
CETA	318	164	86	0
Part Time	336	382	395	406
Total	2,818	2,953	3,030	2,936
Ratio (Employees to County Population):	1 - 89	1 - 86	1 - 90	1 - 95

*As of January 1, 1982

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1982

	Governmental Fund Types					Proprietary	
						Enterprise	
Assets	General	Special Revenues	Debt Service	Capital Projects	Special Assessments	Hospital	Landfills
Cash in Treasury	$ 6,935,192.72	$4,225,261.29	$ 0.00	$4,142,386.41	$ 20,876.50	$(2,010,974.28)	$ 342,226.08
Imprest Cash	106,295.00	15.00				1,360.00	200.00
Investments, at Cost or Amortized Cost							
Receivables (Net of Allowances for Uncollectibles):							
Taxes	1,259,956.92						
Accounts	6,048,876.34	203,885.43				14,178,836.47	76,296.90
Notes							
Accrued Interest							
Accrued Dividends							
Due From Other Funds	27,331.70	61,770.18					
Capital Advances to Internal Service & Landfills Funds	768,383.20						
Capital Advances to Hospital Fund	17,925,432.32						
Inventory of Supplies, at Cost		594,977.42				500,066.05	
Deposits With Others		865,417.67					
Deferred Debit							
Land							362,710.90
Accumulated Amortization							(313,378.74)
Structures and Improvements						6,738,513.57	186,620.10
Accumulated Depreciation						(3,723,463.00)	(183,148.73)
Equipment						3,356,007.95	11,149.48
Accumulated Depreciation						(1,346,440.39)	(9,891.69)
Amount to be Provided for Retirement of Long-Term Debt							
Total Assets	$33,071,468.20	$5,951,326.99	$ 0.00	$4,142,386.41	$ 20,876.50	$17,693,906.37	$ 472,784.30

The notes to the financial statements are an integral part of this statement.

Fund Types	Fiduciary Fund Types		Account Groups		Schools and Other Districts not Governed by Board	Total (Memorandum Only)
Internal Service	Trust & Agency	Pension Trust	General Fixed Assets	General Long-Term Debt		
$ 6,871,072.16	$19,970,074.65	$ 3,718,996.33			$41,223,310.55	$ 85,438,422.41
	120.00				150.00	108,140.00
		74,244,726.87				74,244,726.87
						1,259,956.92
293,236.50		306,599.74			578.36	21,108,309.74
		1,828.59				1,828.59
		1,425,013.72				1,425,013.72
		91,370.70				91,370.70
						89,101.88
						768,383.20
						17,925,432.32
365,277.70	9,307.11					1,469,628.28
156,600.00						1,022,017.67
					66,930.30	66,930.30
			$ 3,791,511.17			4,154,222.07
						(313,378.74)
139,316.29			29,864,126.91			36,928,576.87
(24,851.45)						(3,931,463.18)
3,713,533.62	519,600.87		5,950,856.80			13,551,148.72
(1,426,480.34)	(49,105.42)					(2,831,917.84)
					1,816,449.30	1,816,449.30
$10,087,704.48	$20,449,997.21	$79,788,535.95	$39,606,494.88	$ 0.00	$43,107,418.51	$254,392,899.80

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1982

Liabilities and Equity	Governmental Fund Types					Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Enterprise Hospital	Enterprise Landfills
Liabilities:							
Accounts Payable	$ 902,223.31	$ 481,149.33	$ 0.00	$ 162,352.45		$ 1,275,766.14	$ 62,173.23
Salaries and Benefits Payable	3,398,868.26	88,584.44				654,944.89	21,961.02
Self Insurance Liability							
Due to Other Taxing Units							
Due to Other Funds		27,331.70					
Loans Payable - Bank							
Bonds Payable							
Special Assessments Payable					$61,770.18		
Total Liabilities	4,301,091.57	597,065.47	0.00	162,352.45	61,770.18	1,930,711.03	84,134.25
Fund Equity:							
Contributed Capital							
Investments in General Fixed Assets						17,925,432.32	258,267.60
Retained Earnings (Deficit):							
Reserved							
Unreserved						(2,162,236.98)	130,382.45
Fund Balances:							
Reserved for Encumbrances	129,450.50	3,527,744.91		723,107.43			
Reserved for Inventory Supplies		594,977.42					
Reserved for Imprest Cash	106,295.00	15.00					
Reserved for Capital Advances to Internal Serv. and Ent. Funds	18,693,815.52						
Reserved for Interfund Transfers		61,770.18					
Reserved--General	319,442.00	60,259.54		58,752.06			
Reserved for Deposit With Others		865,417.67					
Reserved for Employee' Retirement System							
Unreserved:							
Designated for Debt Service							
Designated for Subsequent Years' Expenditures	732,227.30	52,500.00		753,951.73			
Undesignated	8,789,146.31	191,576.80		2,444,222.74	(40,893.68)		
Total Fund Equity	28,770,376.63	5,354,261.52	0.00	3,980,033.96	(40,893.68)	15,763,195.34	388,650.05
Total Liabilities and Fund Equity	$33,071,468.20	$5,951,326.99	$ 0.00	$4,142,386.41	$ 20,876.50	$17,693,906.37	$472,784.30

The notes to the financial statement are an integral part of this statement.

Fund Types	Fiduciary Fund Types		Account Groups		Schools and Other Districts	
Internal Service	Trust & Agency	Pension Trust	General Fixed Assets	General Long-Term Debt	not Governed by Board	Total (Memorandum Only)
$ 401,302.08	$ 596,271.39	$ 437,979.41			$ 11,912.62	$ 4,331,129.96
153,612.91						4,317,971.52
3,523,560.28						3,523,560.28
						27,331.70
					66,930.30	66,930.30
					1,816,449.30	1,816,449.30
						61,770.18
4,078,475.27	596,271.39	437,979.41	0.00	0.00	1,895,292.22	14,145,143.24
2,965,699.19						21,149,399.11
			39,606,494.88			39,606,494.88
1,750,000.00						1,750,000.00
1,293,530.02	575,599.14					(162,725.37)
	146.00				983.00	4,381,431.84
						594,977.42
					150.00	106,460.00
						18,693,815.52
						61,770.18
	5,000.00					443,453.60
						865,417.67
		79,350,556.54				79,350,556.54
						1,538,679.03
	19,272,980.68				41,210,993.29	71,868,026.14
6,009,229.21	19,853,725.82	79,350,556.54	39,606,494.88	0.00	41,212,126.29	240,247,756.56
$10,087,704.48	$20,449,997.21	$79,788,535.95	$39,606,494.88	$ 0.00	$43,107,418.51	$254,392,899.80

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1982

STATEMENT 1-EXHIBIT 1
SCHEDULE A

	Governmental Fund Types					Fiduciary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Expendable Trust/Agencies
Revenues:						
Taxes	$22,834,794.02	$ 427,084.04	$ 28,772.64	$	$	$ 536,303.38
Special Assessment Levied					20,852.85	82,434.76
Licenses, Permits, Franchises	1,013,397.82	16,825.22				
Fines, Forfiets, Penalties	441,819.91	1,169,929.76				
Revenue From Use of Money/Property	3,928,234.04	704,893.26	88,815.97	621,043.74	30.65	24,390.86
Aid from Other Govt. Ageneies	77,927,826.44	10,106,140.15	330.55	1,044,109.00		114,328.97
Charges for Services	5,276,581.42	76,587.95				
Other Revenue	722,024.32	212,912.69				773.60
Total Revenue	112,144,677.97	12,714,373.07	117,919.16	1,665,152.74	20,883.50	758,231.57
Expenditures:						
Current:						
General Government	5,761,636.64			538,120.72	7.00	664,798.89
Public Protection	29,740,854.94	360,524.10				
Public Ways and Facilities	272,916.73	6,042,618.59				
Health and Sanitation	10,852,545.59	177,395.19				
Public Assistance	63,763,841.86	7,129,222.75				
Education	3,502,434.30	503,769.78				
Recreation and Culture	1,112,225.50					
Capital Outlay				2,607,861.94		
Debt Services:						
Principal Retirement			260,000.00			
Interest and Fiscal Charges			58,560.61			
Total Expenditures	115,006,455.56	14,213,530.41	318,560.61	3,145,982.66	7.00	664,798.89
Excess of Revenues Over (Under) Expenditures	(2,861,777.59)	(1,499,157.34)	(200,641.45)	(1,480,829.92)	20,876.50	93,432.68
Other Financing Sources (Uses):						
Transfers In - Note B	768,250.14	6,929.32				375,780,852.95
Transfers Out- Note B		(102,331.70)		(10,854.20)		(373,074,658.78)
Total Other Financing Sources	768,250.14	(95,402.38)		(10,854.20)		2,706,194.17
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	(2,093,527.45)	(1,594,559.72)	(200,641.45)	(1,491,684.12)	20,876.50	2,799,626.85
Fund Balances (Deficit)-July 1,1981	30,863,904.08	6,948,821.24	200,641.45	5,471,718.08	(61,770.18)	16,478,499.83
Fund Balances (Deficit)-June 30,1982	$28,770,376.63	$ 5,354,261.52	$ 00.00	$3,980,033.96	$(40,893.68)	$ 19,278,126.68

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/ FUND BALANCES--ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1982

STATEMENT 1-EXHIBIT I
SCHEDULE B

	Proprietary Fund Types			Fiduciary Fund Types	
	Enterprise		Internal	Non-Expendable	Pension
	Hospital	Landfills	Service	Trust	Trust
Operating Revenues:					
Charges for Services/Fees	$18,754,689.15	$ 985,769.57	$ 9,540,806.03	$ 82,906.95	$
Investment Income			945,760.07		6,833,610.77
Contributions	2,953,185.47				11,502,996.94
Sales/Other Revenue		44,198.97	61,803.64	171,665.57	
Total Operating Revenue	21,707,874.62	1,029,968.54	10,548,369.74	254,572.52	18,336,607.71
Operating Expenses:					
Personal Services	9,504,217.04	325,096.06	2,333,237.52	40,950.23	
Contractual and County Services	8,550,878.44	80,542.53	607,909.70	15,273.46	48,356.94
Equipment Rental		419,330.13	1,056,634.97		
Office and Travel		11,120.09	90,701.73	1,573.23	
Materials, Fuel, and Supplies	2,576,436.62	85,656.28	2,267,065.75	130,621.86	
Utilities		2,943.79	36,503.38	3,883.55	
Depreciation and Amortization	624,898.72	65,879.49	482,995.52	25,305.23	
Benefit Payments/Withdrawals					5,861,153.71
Repairs and Maintenance		24,169.57	210,404.72	6,613.95	
Insurance Loss Expense			4,303,562.78		
Other	1,687,173.86				
Total Operating Expenses	22,943,604.68	1,014,737.94	11,389,016.07	224,221.51	5,909,510.65
Operating Income (Loss)	(1,235,730.06)	15,230.60	(840,646.33)	30,351.01	12,427,097.06
Nonoperating Revenues (Expenses):					
Operating Grants	191,244.09				
Interest Revenue	489.87	52,161.72		11,555.07	
Rent		3,200.00		2,147.00	
Gain (Loss) on Disposal-Fixed Assets		(112.56)	3,696.60		
Total Nonoperating Revenues(Expenses)	191,733.96	55,249.16	3,696.60	13,702.07	
Income (Loss) Before Operating Transfers	(1,043,996.10)	70,479.76	(836,949.73)	44,053.08	12,427,097.06
Operating Transfers In (Out)	1,868,927.34			(57,983.42)	
Net Income (Loss)	824,931.24	70,479.76	(836,949.73)	(13,930.34)	12,427,097.06
Retained Earnings/Fund Balances-July 1, 1981	(2,987,168.22)	59,902.69	3,880,479.75	589,529.48	66,923,459.48
Retained Earnings/Fund Balances-June 30,1982	$ (2,162,236.98)	$ 130,382.45	$ 3,043,530.02	$ 575,599.14	79,350,556.54

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION-
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1982

STATEMENT 1-EXHIBIT 1
SCHEDULE C

	Proprietary Fund Types			Ficuciary Fund Type	
	Enterprise		Internal	Non-Expendable	Pension
	Hospital	Landfills	Service	Trust	Trust
Sources of Working Capital:					
Operations:					
Net Income (Loss)	$ 824,931.24	$ 70,479.76	$(836,949.73)	$(13,930.34)	$12,417,097.06
Items Not Requiring (Providing) Working Capital:					
Depreciation	624,898.72	65,879.49	482,995.52	25,305.23	
Loss (Gain)on Disposal-Fixed Assets	1,561.95	112.56	(3,696.60)		
Revaluation of Fixed Assets				39,209.17	
Working Capital Provided by Operations	1,451,391.91	136,471.81	(357,650.81)	50,584.06	12,427,097.06
Proceeds from Sale-Fixed Assets	3,275.72		75,236.18		
Contributions		30,783.00	77,473.15	(432.00)	
TOTAL SOURCES OF WORKING CAPITAL	1,454,667.63	167,254.81	(204,941.48)	50,152.06	12,427,097.06
Uses of Working Capital:					
Acquisition of Fixed Assets	50,219.77	443.08	18,544.65	36,083.45	
Repayment of Capital Advances		118,463.53	763,558.02		
TOTAL USES OF WORKING CAPITAL	50,219.77	118,906.61	782,102.67	36,083.45	
NET INCREASE (DECREASE)WORKING CAPITAL	$1,404,447.86	$ 48,348.20	$(987,044.15)	$ 14,068.61	$12,427,097.06
Elements of Net Increase (Decrease) in Working Capital:					
Cash	3,429,964.54	8,816.79	(313,457.92)	16,966.77	1,886,453.58
Investments					10,139,100.08
Accounts Receivable (Net)	(442,014.58)	(37,455.94)	(58,601.31)		446,810.57
Inventory of Supplies	12,070.93		103,646.63	121.62	
Accounts Payable	(940,628.14)	78,007.57	(163,543.49)	(3,019.78)	(45,267.17)
Salaries/Benefits Payable	(654,944.89)	(1,020.22)	(15,925.26)		
Self-Insurance Liability			(539,162.80		
NET INCREASE (DECREASE) WORKING CAPITAL	$1,404,447.86	$ 48,348.20	$(987,044.15)	$ 14,068.61	$12,427,097.06

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
NOTES TO FINANCIAL STATEMENTS
(NCGA STATEMENT 1)
JUNE 30, 1982

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Following is a summary of significant accounting policies used in preparation of the accompanying financial statements for the funds of the County of Stanislaus which are under the control of the Board of Supervisors. The financial statements do not include the schools and other districts and agencies which are not governed by the Board of Supervisors-details are located in Exhibits IX and X.

Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting systems for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The diverse nature of governmental operations and the necessity of determining legal compliance require accounts to be organized on the basis of funds, each of which is a separate accounting entity. A self-balancing set of accounts is provided for each fund to show its assets, liabilities, reserves, fund equity, revenues, and expenditures. The County's financial activities are accounted for in the following types of funds and groups of accounts:

General Fund: To account for all financial resources except those required to be accounted for in another fund. The General Fund includes the operations of Scenic General Hospital for the year ended June 30, 1980. At that date the General Fund transferred out $440,476 of fund equity to establish a new enterprise fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or capital porjects, that are legally restricted to expenditure for specified purposes. Included are Road, Litter Cleanup, County Fire Service, Fish and Game, Department of Justice-Alcohol and Drug Analysis, Off-Highway Vehicle, Public Employment Programs, Council on Criminal Justice, County Superintendent of Schools, and Air Pollution Funds.

Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities. Included are General Revenue Sharing and Highway/Bridge Bond Funds.

Debt Service Funds: To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Special Assessment Funds: To account for the financing of public improvements deemed to benefit the properties against which special assessments are levied. Included are Alley Improvement Assessment Districts.

Enterprise Funds: To account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Trust and Agency Funds: To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable and Non-expendable Trust Funds, Agency Funds, Suspense Funds, and Clearing Funds.

General Fixed Asset Account Group: To account for all fixed assets except those relating to specific Enterprise and Internal Service Funds.

General Long-Term Debt Account Group: To account for unmatured general long-term liabilities of the County.

NOTE A-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting: The modified accrual method of accounting is used for the County's General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Trust and Agency Funds. Under this method, revenues are generally recognized when the related cash is received unless they are measurable and available to finance the County's operations, except interest income which is recognized when apportioned. Expenditures and encumbrances are recorded when incurred.

The accrual method of accounting is used for the Internal Service Funds, Enterprise Funds, and the Pension Trust.

Inventories: Inventories are stated at cost.

Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred.

Fixed Assets: Fixed assets are recorded at cost, or estimated cost, in the Enterprise and Internal Service Funds. The assets are depreciated over their estimated useful lives, which range from three to fifty years using the straight-line method of depreciation. Landfills, in the Enterprise Funds, are amortized over the estimated number of years that space will be available.

Encumbrances: The County Encumbers obligations in the form of purchase orders or contracts which are chargeable to an appropriation. These cease to be encumbrances when the actual liability is incurred.

Fund Equity: Amounts reported as designated for subsequent years expenditures in fund equity available, relate to unused appropriations for which there are no purchase orders or contracts, but are expected to be expended during the next fiscal year.

NOTE B: TRANSFERS

	IN	OUT
General Fund:		
Inter fund transfer of cash from P/W Title I Project Grant	$ 10,854.20	$
Return of Advance to IS Fund-Garage	757,395.94	
Totals	$768,250.14	$ 0.00
Special Revenue:		
Road Fund installment payment on purchase of IS fund.		$ 75,000.00
Cancel of deferred debit-Road Fund		27,331.70
Cancel of prior year accounts payable-Council on Crinimal Justice Fund	$ 6,929.32	
Totals	$ 6,929.32	$102,331.70
Capital Project Funds:		
Cash balance of P/W Title I Project Grant to General Fund	$	$ 10,854.20
Totals	$ 0.00	$ 10,854.20

NOTE B: TRANSFERS (Continued)

	IN	OUT
Trust and Agency:		
Suspense and Clearing--		
Receipts	$282,397,899.21	
Disbursements		$282,039,324.67
Expendable Trust Funds:		
Receipts	93,382,953.74	
Disbursements		91,035,334.11
Totals	$375,780,852.95	$373,074,658.78
Hospital Enterprise Fund:		
General Fund contribution for prior year uncompensated costs	$ 1,868,927.34	
Totals	$ 1,868,927.34	$ 0.00
Non-Expendable Trusts:		
Jail Commissary: transfer of cash to Inmate Welfare Trust Fund	$	$ 19,206.25
Law Library:		
Value of donated books	432.00	
Revaluation of library-books		36,832.32
Revaluation of library-depreciation		2,376.85
Totals	$ 432.00	$ 58,415.42

NOTE C: COMPARISON BUDGET AND ACTUAL DATA

The Combined Statement of Revenues, Expenditures, and changes in Fund Balance-Budget and Actual-General and Special Revenue Fund Types may be found in Auditor's Exhibit II and related schedules.

NOTE D: CASH AND INVESTMENTS

Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market. Detail may be found in Treasurer's Exhibit I.

Cash In The Treasury has been restated in Statement I as follows:

Cash In Treasury, Auditor's balance		$ 85,438,422.41
Cash In Treasury, Treasurer's balance	$100,379,137.25	
Less Outstanding Warrants*	14,940,714.84	
Adjusted Treasurer's balance		$ 85,438,422.41

*Outstanding warrants have been reduced by $3,061,500.68 Accounts Payable warrants dated 6/30/82 but printed in July plus $4,317,971.52 Payroll warrants dated July, 1982.

NOTE E: BONDS PAYABLE

Unmatured amounts relating to general obligation serial bonds of the Highway and Bridge Bond Fund are accounted for in the General Long-Term Debt Account Group (Auditor's Exhibit VI) while current year activity relating to the bonds is accounted for in the Debt Service Fund (Auditor's Exhibit II, Schedule E). As of June 30, 1982, the General County's Bonded Debt has been paid in full.

NOTE F: LEASES

The following is a schedule of future minimum lease payments for long-term leases:

Year	General Fund	Special Revenue Funds	Internal Service Funds	Hospital Fund	Landfill Funds
82/83	$185,654	$45,000	$113,788	$ 136,477	$ 270,098
83/84	113,699	15,000	113,788	108,396	250,416
84/85	59,998		113,788	56,758	246,480
85/86	24,000		60,387	1	213,892
86/87	600				30,528
87/after	19,800				
Minimum Lease Payments	403,751	60,000	401,751	301,632	1,011,414
Less Amounts Representing Interest			(47,896)	(25,727)	
Present Value of Net Minimum Leases	$403,751	$ 60,000	$353,855	$ 275,905	$ 1,011,414

NOTE G: VACATION AND SICK LEAVE PAY

Vacation, holiday, comp, and 25% sick leave pay is accumulated but not reflected in the financial statements. The earned amount at June 30, 1982, listed below, represents the maximum potential liability of the County. In practice, the County, as a continuing entity, need only budget sufficient amounts for extra personnel to compensate for vaction, holiday, and sick leave. Termination amounts are funded by salary savings.

General Fund	$4,934,832.73	
Special Revenue Funds	334,895.54	
Enterprise Funds-Landfills	49,620.19	
Enterprise Funds-Hospital	674,308.39	
Internal Service Funds	181,409.62	
Total Accured Employee fringe benefits, as of June 30, 1982		$6,175,066.47

NOTE H: LAW LIBRARY

The Law Library book collection has been reclassified as equipment.

NOTE I: AUDITS

Fox and Company performed the 81/82 annual audit of the General County with the exception of the Hospital Enterprise Fund and the Pension Trust.

NOTE I: AUDITS (Continued)

This Statement agrees with their findings, except the Fox Statement will not show in the General Fund the Capital Advance to IS and Enterprise Funds and its offset in Fund Balance-Designated.

Though this asset does not have a set date of repayment, it can be considered a demand payment when the other fund has sufficient resources to return the advance. History concurs; in 81/82, surplus cash in the Garage Fund permitted return of that advance.

Deloitte, Haskins, Sells performed the Hospital Enterprise Fund audit for 81/82.

At the time of publication, their report was not available to balance with this Statement.

The County's Internal Audit Staff performed the calendar year audit of the Pension Fund. A copy of that audit may be found in the Statistical Section.

A desk audit has balance the fiscal year statement with the Retirement records.

NOTE J: EMPLOYEES' RETIREMENT PLAN

The County has an employees' retirment plan covering substantially all of its employees. Contributions are made partially by employees, with the County paying the remainder of the required contribution, which is determined by a consulting actuary. Details may be found in Auditor's Exhibit VIII, Schedules A thru C and in the Statistical Section-Retirement Association Exhibit I.

NOTE K: CONTINGENT LIABILITIES

In addition to liabilities shown on the various balance sheets, the County is a defendant in a number of legal actions arising in the normal course of its activities. It is the opinion of the County Counsel, as of June 30, 1982, none of these actions are expected to have a material effect on County operations or financial condition.

NOTE L: NOTES

Notes to Financial Condition are continued at the end of each Auditor's Exhibit.

NOTE M: TECHNICAL ADJUSTMENTS

In the balance of the Auditor's Exhibits with Statement 1, it is necessary to reverse the following items in Statement I operating statements: (i.e., current year transactions in County ledgers that had been reflected in prior year Statement 1)

Exhibit/Schedule	Fund(s)	Amount	Line Item	Prior Yr. Ref.
1/Schedule A	General	$171,991.95	Rev.-Aid Other Govt. Agencies	p. 62, Ex. II Notes
1/Schedule A	General	($311,185.00)	" "	" "
1/Schedule A	General	$ 46,144.16	Exp.-General Government	p. 63, Ex. II Notes
1/Schedule A	Special Revenue	$ 16,318.44	Exp.-Public Ways/facilities	p. 63, Ex. II Notes

NOTE M: TECHNICAL ADJUSTMENTS (Continued)

Exhibit/Schedule	Fund(s)	Amount	Line Item	Prior Yr. Ref.
1/Schedule A	Special Revenue	$463,845.97	Exp. Public Assistance	p. 63, Exh.II Notes
1/Schedule A	Trust & Agency	$ 79,957.47	Exp. Gen. Government	p.114, Exh.VIII Notes
1/Schedule B	Internal Service	$2,073,964.48	Exp. Insurance Loss	p. 82, Exh.III Notes
1/Schedule B	Enterprise-Landfill	$ 27,191.45	Exp. Equipment Rental	p. 94, Exh.IV-B Notes
1/Schedule B	Internal Service	$910,433.00	Exp. Insurance Loss	p. 82, Exh.III Notes

Current year adjustments are detailed in each of Auditor's Exhibit's Notes to Financial Condition.

FINANCIAL SECTION

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1982

TREASURER'S EXHIBIT I

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:

County Operating and Special Revenue Funds	(Exhibit II)	$ 10,013,339.06	
Internal Service Funds	(Exhibit III)	6,459,526.02	
Enterprise Funds--Landfills	(Exhibit IV)	265,171.66	
Enterprise Funds--Hospital	(Exhibit IV)	(3,645,087.73)	
Highway and Bridge Bond Funds	(Exhibit V)	640,876.44	
Suspense and Clearing Funds	(Exhibit VII)	4,821,981.85	
Trust Funds	(Exhibit VIII)	18,202,711.83	
Special District Funds	(Exhibit IX)	2,779,044.16	
School Funds	(Exhibit X)	38,521,386.92	
Total Auditor's Cash in Treasury	(Exhibit I)		$78,058,950.21

TREASURER'S ACCOUNTING:

Cash on Hand		$ 120,720.48	
Cash in Banks:			
Active Accounts (1)	$ 4,091,204.77		
Inactive Accounts (1)	56,375,000.00		
		60,466,204.77	
Bankers Acceptance	30,389,272.24		
Local Agency Investment Fund	9,400,000.00		
		39,789,272.24	
Treasurer's Clearing Accounts		2,939.76	
Total Treasurer's Cash Balance		$100,379,137.25	
Less: Outstanding Warrants	(Auditor's Exhibit I)	22,320,187.04	
Treasurer's Adjusted Balance			$78,058,950.21

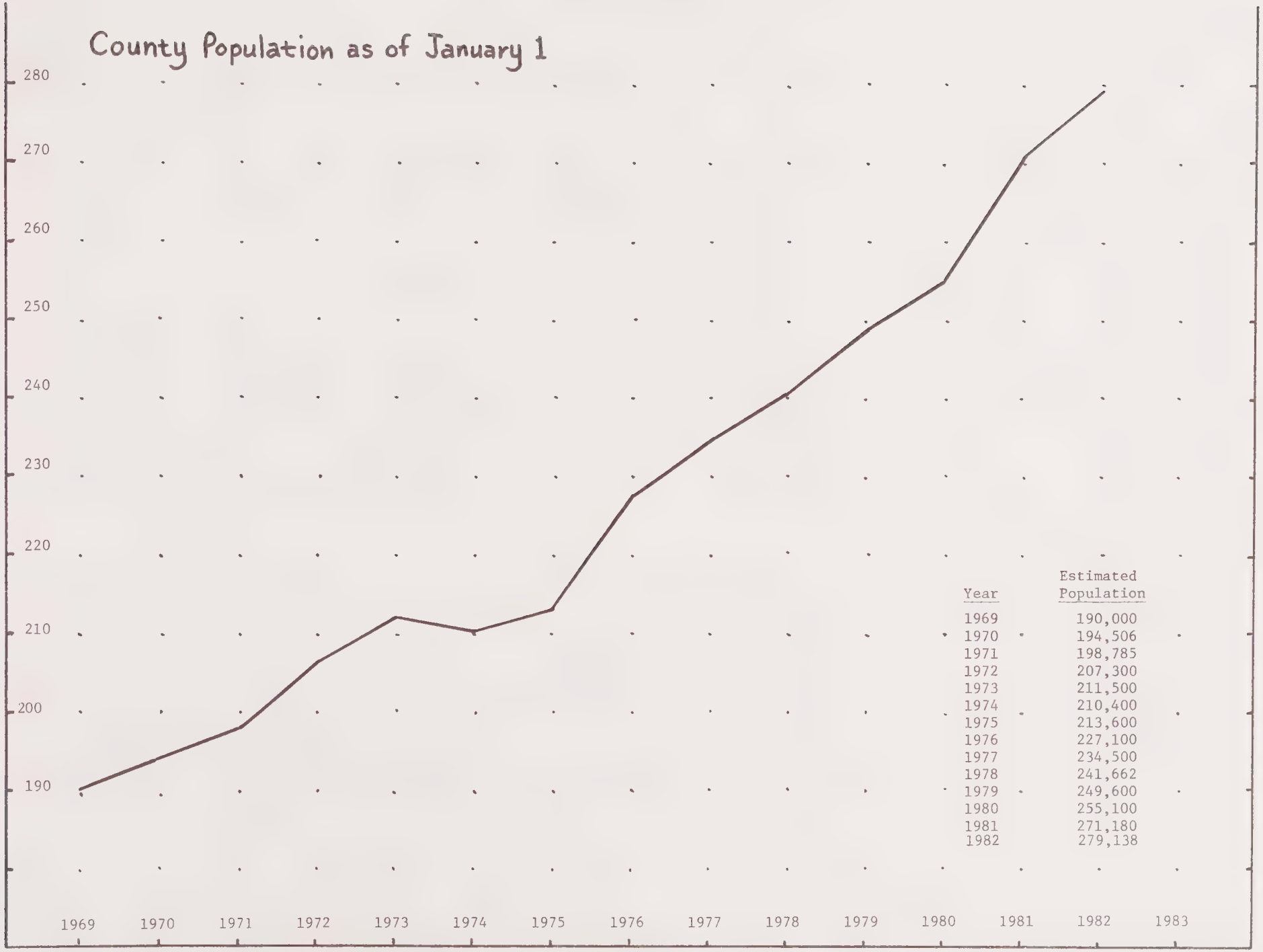
(1) Refer to Treasurer's Exhibit I, Schedule A

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1982

TREASURER'S EXHIBIT I
SCHEDULE A

Bank	Amount of Deposit		
	Active	Inactive	Total
American National Bank			
Modesto	$	$ 1,500,000.00	$ 1,500,000.00
Bank of America			
Modesto (Eleventh & I)		1,000,000.00	1,000,000.00
Modesto (Westside)		200,000.00	200,000.00
Oakdale		200,000.00	200,000.00
Bank of California			
Modesto (Twelfth & J)		5,500,000.00	5,500,000.00
Center State Bank			
Modesto		3,500,000.00	3,500,000.00
Central Bank			
Modesto		5,000,000.00	5,000,000.00
Modesto (LaLoma)		3,500,000.00	3,500,000.00
Hughson		175,000.00	175,000.00
Waterford		100,000.00	100,000.00
Century Bank			
Modesto (L Street)		200,000.00	200,000.00
Crocker National Bank			
Modesto (Tenth & I)		1,000,000.00	1,000,000.00
Delta National Bank			
Riverbank		500,000.00	500,000.00
Farmers & Merchants			
Modesto (McHenry Village)		500,000.00	500,000.00
First Interstate Bank			
Modesto	3,891,736.02	6,500,000.00	10,391,736.02
Oakdale		3,100,000.00	3,100,000.00
Turlock		1,350,000.00	1,350,000.00
Ceres		500,000.00	500,000.00
Golden Valley Bank			
Turlock		2,000,000.00	2,000,000.00
Great Valley Bank			
Ceres		250,000.00	250,000.00
Lloyds Bank California			
Patterson		3,950,000.00	3,950,000.00
Crows Landing		3,500,000.00	3,500,000.00
Newman		2,650,000.00	2,650,000.00
Modesto Banking Company			
Modesto		2,000,000.00	2,000,000.00
Security Pacific National Bank			
Modesto (Fourteenth & J)		6,000,000.00	6,000,000.00
Wells Fargo Bank			
Modesto (Eleventh & K)	199,468.75	1,000,000.00	1,199,468.75
Turlock		500,000.00	500,000.00
Modesto (McHenry Avenue)		200,000.00	200,000.00
TOTAL BANK DEPOSITS	$4,091,204.77	$56,375,000.00	$60,466,204.77

CONSOLIDATED SUMMARY STATEMENTS



Year	Estimated Population
1969	190,000
1970	194,506
1971	198,785
1972	207,300
1973	211,500
1974	210,400
1975	213,600
1976	227,100
1977	234,500
1978	241,662
1979	249,600
1980	255,100
1981	271,180
1982	279,138

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1982

	Total	Operating & Special Revenue Funds (Except Bonds) Exhibit II	Internal Service Funds Exhibit III	Enterprise Funds: Scenic General Hospital Exhibit IV-A	Enterprise Funds: Landfills Exhibit IV-B
ASSETS					
Cash in Treasury (Overdraft)	$ 78,058,950.21	$10,013,339.06	$6,459,526.02	$(3,645,087.73)	$ 265,171.66
Imprest Cash	108,140.00	106,310.00		1,360.00	200.00
Accounts Receivable - Net of Uncollectibles	22,232,960.74	5,951,322.47	201,113.79	14,178,836.47	76,296.90
Taxes Receivable	1,312,455.12	1,312,455.12			
Loans and Advances Receivable	61,770.18	61,770.18			
Advances to Other Funds	18,693,815.52	18,693,815.52			
Investments - Net of Amortization	74,713,112.06				
Deposits With Others	1,022,017.67	865,417.67	156,600.00		
Inventory	1,469,628.28	594,977.42	365,277.70	500,066.05	
Land	4,154,222.07				362,710.90
Accumulated Amorization	(313,378.74)				(313,378.74)
Structures and Improvements	36,928,576.87		139,316.29	6,738,513.57	186,620.10
Accumulated Depreciation	(3,931,463.18)		(24,851.45)	(3,723,463.00)	(183,148.73)
Equipment	13,035,242.07		3,713,533.62	3,356,007.95	11,149.48
Accumulated Depreciation	(2,704,281.13)		(1,346,365.09)	(1,346,440.39)	(9,891.69)
Deferred Debits	128,700.48				
Future Bond Requirement	1,816,449.30				
TOTAL	$246,786,917.52	$37,599,407.44	$9,664,150.88	$16,059,792.92	$ 395,729.88
LIABILITIES AND EQUITIES					
Accounts Payable - Current	$ 856,845.57	$ 115,138.01		$ 296,597.58	$ 7,079.83
Accounts Payable - Long Term	27,331.70	27,331.70			
Loans Payable	128,700.48				
Bonds Payable	1,816,449.30				
Investment in General Fixed Assets	39,606,494.88				
Reserve for Employees' Retirement System	79,350,556.54				
Reserve for Encumbrances	6,785,528.54	6,202,275.16			
Fund Balance - Unavailable	19,952,974.92	19,889,072.86			
Fund Balance - Available	71,870,440.18	11,365,589.71			
Retained Earnings (Deficit)	5,242,196.30		$6,698,451.69	(2,162,236.98)	130,382.45
Contributed Assets - General Fund	18,693,815.52		590,248.20	17,925,432.32	178,135.00
Contributed Assets - Other	2,455,583.59		2,375,450.99		80,132.60
TOTAL	$246,786,917.52	$37,599,407.44	$9,664,150.88	$16,059,792.92	$ 395,729.88

Highway & Bridge Bond Fund Exhibit V	Long Term Debt Exhibit VI	Suspense Funds Exhibit VII	Trust Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	General Fixed Assets Exhibit XI
$640,876.44		$4,821,981.85	$18,202,711.83	$2,779,044.16	$38,521,386.92	
			120.00	150.00		
			1,824,812.75	578.36		
			74,713,112.06			
			9,307.11			
						$ 3,791,511.17
						29,864,126.91
			3,694.22			5,950,856.80
			(1,583.96)			
				128,700.48		
				1,816,449.30		
$640,876.44	$ 0.00	$4,821,981.85	$94,752,174.01	$4,724,922.30	$38,521,386.92	$39,606,494.88
			$ 438,030.15			
				$ 128,700.48		
				1,816,449.30		
						$39,606,494.88
			79,350,556.54			
$582,124.38			146.00	983.00		
58,752.06			5,000.00	150.00		
		$4,821,981.85	14,382,842.18	2,778,639.52	$38,521,386.92	
			575,599.14			
$640,876.44	$ 0.00	$4,821,981.85	$94,752,174.01	$4,724,922.30	$38,521,386.92	$39,606,494.88

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

SCHEDULE A	Auditor's Balance July 1, 1981	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$13,688,088.69	$ 126,174,158.89	$ 132,941,422.95
INTERNAL SERVICE FUNDS (2)	6,809,083.84	10,482,010.37	10,648,435.91
ENTERPRISE FUNDS--LANDFILLS (3)	297,640.72	1,085,330.26	1,042,041.95
SCENIC GENERAL HOSPITAL ENTERPRISE FUNDS (3)	(5,440,438.82)	21,899,608.58	22,943,604.68
HIGHWAY AND BRIDGE BOND FUND (4)	640,876.44	0.00	0.00
SUSPENSE AND CLEARING FUNDS (5)	4,463,407.31	289,777,371.41	289,418,796.87
TRUST FUNDS (6)	13,954,952.63	115,273,437.33	111,025,678.13
SPECIAL DISTRICTS' FUNDS (7)	2,284,304.12	7,506,301.45	6,987,425.62
SCHOOL FUNDS (8)	34,958,426.93	432,635,231.23	429,072,271.24
GRAND TOTAL	$71,656,341.86	$1,004,833,449.52	$1,004,079,677.35

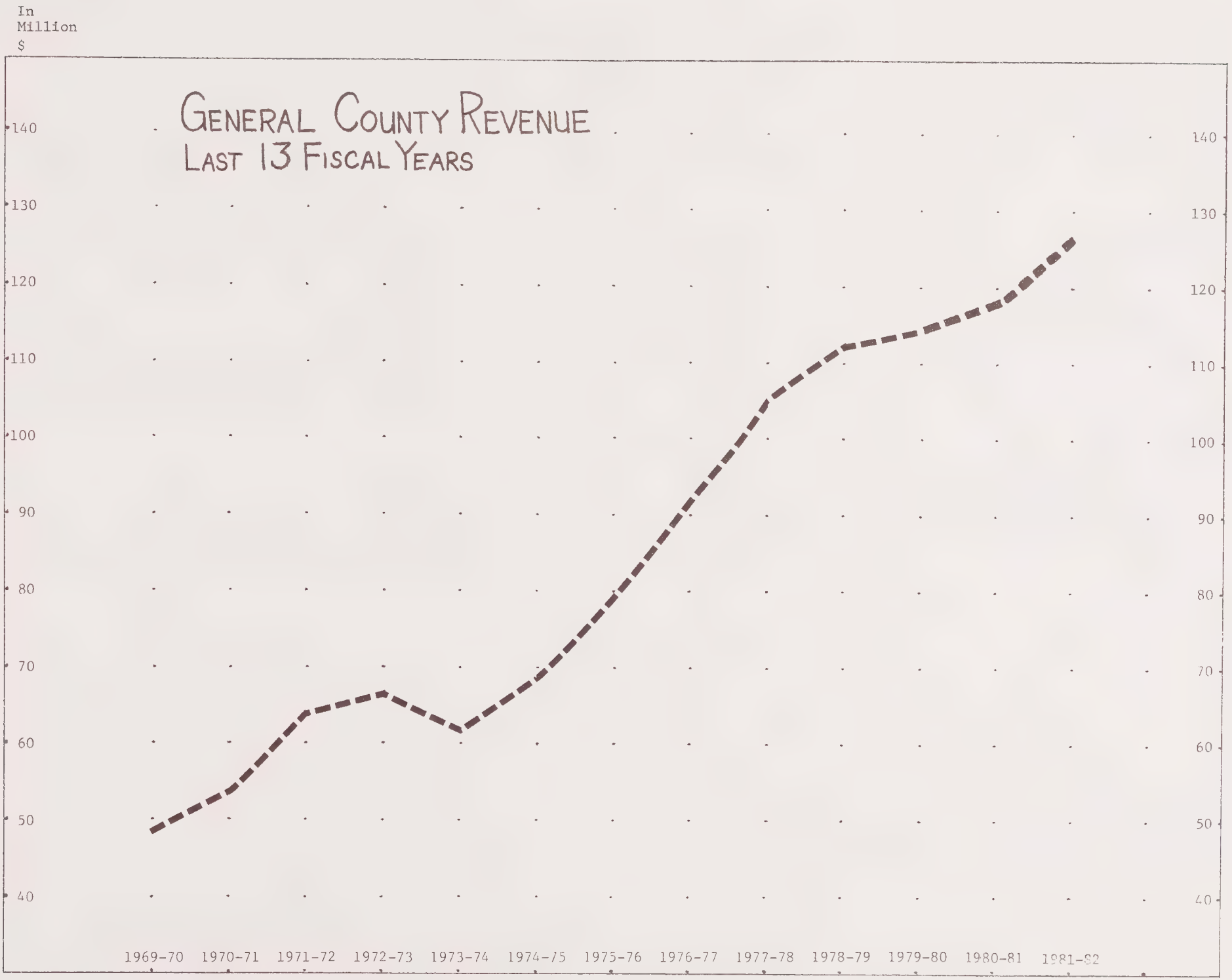
(1) See Exhibit II, Schedule C, Schedule F
(2) See Exhibit III, Schedule A, Schedule F
(3) See Auditor's Exhibit IV-A and Exhibit IV-B, Schedule A, Schedule F
(4) See Auditor's Exhibit V, Schedule A
(5) See Exhibit VII
(6) See Exhibit VIII
(7) See Exhibit IX and Schedule F
(8) See Exhibit X

Other Transactions	Auditor's Balance June 30, 1982	Outstanding Warrants June 30, 1982	Treasurer's Balance June 30, 1982
$3,092,514.43	$10,013,339.06	$ 0.00	$ 10,013,339.06
(183,132.28)	6,459,526.02	0.00	6,459,526.02
(75,757.37)	265,171.66	0.00	265,171.66
2,839,347.19	(3,645,087.73)	0.00	(3,645,087.73)
0.00	640,876.44	0.00	640,876.44
0.00	4,821,981.85	9,347,872.03	14,169,853.88
0.00	18,202,711.83	1,966.75	18,204,678.58
(24,135.79)	2,779,044.16	443,776.49	3,222,820.65
0.00	38,521,386.92	12,526,571.77	51,047,958.69
$5,648,836.18	$78,058,950.21	$22,320,187.04	$100,379,137.25

NOTES TO EXHIBIT I, SCHEDULE A
STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S CASH BALANCE, JULY 1, 1981 - ALL FUNDS			$71,656,341.86
Increase			
Deposits	$372,687,200.69		
Deposit Adjustments	(3,782,890.59)		
NET DEPOSITS		$368,904,310.10	
Decrease			
Warrants Issued	364,106,166.13		
Warrant Cancellations	(1,604,464.38)		
NET WARRANTS ISSUED		362,501,701.75	
Transfers			
Interfund Transfer-In	703,345,139.39		
Interfund Transfer-Out	(703,345,139.39)		
NET TRANSFERS		0.00	
NET INCREASE IN CASH			6,402,608.35
AUDITOR'S CASH BALANCE, JUNE 30, 1982 - ALL FUNDS			$78,058,950.21

GENERAL COUNTY


In Million $
GENERAL COUNTY REVENUE
LAST 13 FISCAL YEARS
140
130
120
110
100
90
80
70
60
50
40
1969-70
1970-71
1971-72
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1982

	Total (4)	General	Road	Litter Cleanup	Debt Service	County Fire Service
ASSETS						
Cash in Treasury (1)	$10,013,339.06	$ 2,841,361.87	$3,643,582.16	$5,607.49	$ 0.00	$ 0.00
Imprest Cash	106,310.00	106,295.00	15.00			
Accounts Receivable	5,951,322.47	5,747,437.04	203,885.43			
Taxes Receivable	1,312,455.12	1,312,455.12				
Deposits With Others	865,417.67		865,417.67			
Loans and Advances Receivable (5)	61,770.18		61,770.18			
Inventory	594,977.42		594,977.42			
Advances to Internal Service/Enterprise Funds	18,693,815.52	18,693,815.52				
TOTAL	$37,599,407.44	$28,701,364.55	$5,369,647.86	$5,607.49	$ 0.00	$ 0.00
LIABILITIES AND EQUITIES						
Accounts Payable - Current	$ 115,138.01	$ 115,138.01				
Due Other Funds	27,331.70		$ 27,331.70			
Reserve for Encumbrances	6,202,275.16	861,677.80	4,425,567.58			
Fund Balance - Unavailable (2)	19,889,072.86	19,172,050.72	686,376.21	$5,520.49		
Fund Balance - Available (3)	11,365,589.71	8,552,498.02	230,372.37	87.00		
TOTAL	$37,599,407.44	$28,701,364.55	$5,369,647.86	$5,607.49	$ 0.00	$ 0.00

(1) See Auditor's Exhibit II, Schedule C
(2) See Auditor's Exhibit II, Scheudle B, Schedule H
(3) See Auditor's Exhibit II, Schedule A
(4) To Auditor's Exhibit I
(5) See Auditor's Exhibit II, Schedule G

Fish and Game	General Revenue Sharing	Dept. of Justice Alcohol and Drug Analysis	Off-Highway Vehicle Fund	Public Employment Programs	Council on Criminal Justice	County Superintendent of Schools	Air Pollution	P/W Title I Project Grant
$5,331.22	$3,339,157.52	$34,952.68	$21,414.95	$76,119.39	$ 0.00	$ 0.00	$45,811.78	$ 0.00
$5,331.22	$3,339,157.52	$34,952.68	$21,414.95	$76,119.39	$ 0.00	$ 0.00	$45,811.78	$ 0.00
	$ 894,934.78	$20,000.00		$ 95.00				
$2,414.59			$20,217.07				$ 2,493.78	
2,916.63	2,444,222.74	14,952.68	1,197.88	76,024.39			43,318.00	
$5,331.22	$3,339,157.52	$34,952.68	$21,414.95	$76,119.39	$ 0.00	$ 0.00	$45,811.78	$ 0.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1982

	General	Road	Litter Cleanup	Debt Service	County Fire Service
FUND BALANCE AVAILABLE - July 1, 1981	$ 5,804,634.42	$1,183,959.61	$(362.51)	$197,096.45	$ 4,418.88
Add:					
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (2)	10,197,680.55	1,635,880.34			8,883.78
Excess Revenue Over Estimated Revenue (1)			165.00	50,870.16	
Decrease in Unavailable Fund Balance (3)	2,207,236.86	661,831.88	184.51	3,545.00	2,680.88
Interfund Transfers (4)	10,854.20				
Total Additions	$12,415,771.61	$2,297,712.22	$ 349.51	$ 54,415.16	$11,564.66
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$18,220,406.03	$3,481,671.83	$ (13.00)	$251,511.61	$15,983.54
Less:					
Appropriations From Beginning Balances - Final Budget	$ 5,804,634.00	$1,154,346.00	$(178.00)	$200,641.00	$ 4,419.00
Net Appropriations From Beginning Balances - During Year	1,863,685.53	907,285.67			
Excess Estimated Revenue Over Revenue (1)	2,645,056.63	1,087,336.09			8,883.66
Excess Expenditures, Encumbrances and Cost Applied Over Appropriations (2)			78.00	50,870.61	
Increase in Unavailable Fund Balance (3)					
Interfund Transfers (4)		75,000.00			
Adjustments (5)	(645,468.15)	27,331.70			2,680.88
Net Reductions	$ 9,667,908.01	$3,251,299.46	$(100.00)	$251,511.61	$15,983.54
FUND BALANCE AVAILABLE - June 30, 1982 (6)	$ 8,552,498.02	$ 230,372.37	$ 87.00	$ 0.00	$ 0.00

(1) See Auditor's Exhibit II, Schedule D
(2) See Auditor's Exhibit II, Schedule E
(3) See Auditor's Exhibit II, Schedule B
(4) General/P/W Title I Project Grant - Refer to Final Budget; Road Fund Purchase of I. S. Fund
(5) Transactions not reflected in operations:

	FUNDS				
	General	Road	County Fire Serv.	County Supt. of Schools	Council on Crim. Just.
Advances to Hospital	$ 630,701.18				
Uncollected Taxes*	(111,927.79)		$(2,680.88)	$(4,752.55)	
Advances to I. S. Funds, Landfills	126,694.76				
Cancel Deferred Debit		$(27,331.70)			
Cancel Accounts Payable					$6,929.32
Net Effect on Fund Balance Available	$ 645,468.15	$(27,331.70)	$(2,680.88)	$(4,752.55)	$6,929.32

(6) To Auditor's Exhibit II
* Refer to Exhibit II Notes.

AUDITOR'S EXHIBIT II
SCHEDULE A

Fish and Game	P/W Title I Project Grant	General Revenue Sharing	County Superintendent of Schools	Dept. of Justice Alcohol and Drug Analysis	Off-Highway Vehicle Fund	Public Employment Programs	Council on Criminal Justice	Air Pollution Control
$3,968.59	$10,854.20	$2,465,979.75	$ 8,159.20	$ 71,449.35	$ 1,256.07	$ 305,047.23	$(3,378.66)	$(13,718.22)
		1,281,768.25	67,585.22	86,197.33		833,291.61		13,017.81
3,636.62		621,043.74			1,197.88		4,349.00	30,300.19
		298,163.00	4,752.55					57,014.22
$3,636.62	$ 0.00	$2,200,974.99	$72,337.77	$ 86,197.33	$ 1,197.88	$ 833,291.61	$ 4,349.00	$100,332.22
$7,605.21	$10,854.20	$4,666,954.74	$80,496.97	$157,646.68	$ 2,453.95	$1,138,338.84	$ 970.34	$ 86,614.00
$3,601.00	$	$2,222,732.00	$ 8,159.00	$ 71,449.00	$(4,211.00)	$	$	$ 38,796.00
							7,291.00	4,500.00
			67,585.42	71,245.00		1,062,314.45		
719.99								
367.59					5,467.07		608.66	
	10,854.20							
			4,752.55				(6,929.32)	
$4,688.58	$10,854.20	$2,222,732.00	$80,496.97	$142,694.00	$ 1,256.07	$1,062,314.45	$ 970.34	$ 43,296.00
$2,916.63	$ 0.00	$2,444,222.74	$ 0.00	$ 14,952.68	$ 1,197.88	$ 76,024.39	$ 0.00	$ 43,318.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1982

	General	Road	General Revenue Sharing	Litter Cleanup
FUND BALANCE UNAVAILABLE - June 30, 1981	$21,379,287.58	$1,348,208.09	$ 298,163.00	$5,705.00
Increases:				
Imprest Cash				
Advances to Hospital	$ 630,701.18			
Inventory		$ 222,840.18		
Accounts Receivable				
Advances to Internal Service Funds/Landfills				
General Reserve		29,613.61		
Deposits With Others				
Uncollected Taxes				
Loans Receivable				
Total Increases	$ 630,701.18	$ 252,453.79	$ 0.00	$ 0.00
Decreases:				
Imprest Cash	$ 42,490.00			
Inventory	18,070.46			
Loans Receivable	118,463.53			
Accounts Receivable				
General Reserve	1,910,123.00		$ 298,163.00	$ 184.51
Deposits With Others		$ 914,285.67		
Uncollected Taxes	111,927.79			
Advances to Internal Service Funds/Landfills	636,863.26			
Total Decreases	$ 2,837,938.04	$ 914,285.67	$ 298,163.00	$ 184.51
Net Increase or (Decrease) (1)	$(2,207,236.86)	$ (661,831.88)	$(298,163.00)	$ (184.51)
FUND BALANCE UNAVAILABLE - June 30, 1982 (2)	$19,172,050.72	$ 686,376.21	$ 0.00	$5,520.49

(1) To Auditor's Exhibit II, Schedule A
(2) For detail, refer to Auditor's Exhibit II, Schedule H

Off-Highway Vehicle Fund	Debt Service	Fish and Game	County Fire Service	Superintendent of Schools	Air Pollution Control
$14,750.00	$ 3,545.00	$2,047.00	$ 2,680.88	$ 4,752.55	$ 59,508.00
$ 5,467.07		$ 367.59			
$ 5,467.07	$ 0.00	$ 367.59	$ 0.00	$ 0.00	$ 0.00
	$ 3,545.00				$ 57,014.22
			$ 2,680.88	$ 4,752.55	
$ 0.00	$ 3,545.00	$ 0.00	$ 2,680.88	$ 4,752.55	$ 57,014.22
$ 5,467.07	$(3,545.00)	$ 367.59	$(2,680.88)	$(4,752.55)	$(57,014.22)
$20,217.07	$ 0.00	$2,414.59	$ 0.00	$ 0.00	$ 2,493.78

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE C

	Auditor's Balance July 1, 1981	Receipts Schedule D	Disbursements Schedule E	Other Transactions Schedule F	Auditor's Balance June 30, 1982	Outstanding Warrants June 30, 1982	Treasurer's Balance June 30, 1982
General	$ 3,509,365.74	$111,676,713.92	$114,960,477.01	$2,615,759.22	$ 2,841,361.87	$ 0.00	$ 2,841,361.87
Road	4,677,022.36	4,362,663.91	5,865,326.44	469,222.33	3,643,582.16	0.00	3,643,582.16
Litter Cleanup	5,342.49	265.00	0.00	0.00	5,607.49	0.00	5,607.49
Debt Service	200,641.45	117,919.16	318,560.61	0.00	0.00	0.00	0.00
County Fire Service	0.00	175,451.34	179,870.22	4,418.88	0.00	0.00	0.00
Fish and Game	5,635.59	6,136.62	6,820.99	380.00	5,331.22	0.00	5,331.22
General Revenue Sharing	4,819,987.44	1,665,152.74	3,145,982.66	0.00	3,339,157.52	0.00	3,339,157.52
Public Works Title I Project Grant	10,854.20	0.00	0.00	(10,854.20)	0.00	0.00	0.00
Superintendent of Schools	0.00	495,610.58	503,769.78	8,159.20	0.00	0.00	0.00
Department of Justice, Alcohol and Drug Analysis	89,909.35	125,755.00	182,251.67	1,540.00	34,952.68	0.00	34,952.68
Off-Highway Vehicle	16,006.07	5,408.88	0.00	0.00	21,414.95	0.00	21,414.95
Public Employment Programs:							
CETA II - B, C 1981	236,708.99	798,169.41	1,034,878.40	0.00	0.00	0.00	0.00
CETA II - B, C 81/82 (1)	0.00	2,875,000.00	2,821,590.78	0.00	53,409.22	0.00	53,409.22
CETA II - D PSE 1981	49,210.55	156,246.30	205,456.85	0.00	0.00	0.00	0.00
CETA IV - YETP 1981	47,267.77	125,495.91	172,763.68	0.00	0.00	0.00	0.00
CETA IV - YCCIP 1981	5,439.29	49,541.07	54,980.36	0.00	0.00	0.00	0.00
CETA IV - SYEP 1981 (1)	0.00	970,585.14	970,585.14	0.00	0.00	0.00	0.00
CETA IV - YEPT 1982	0.00	69,500.00	69,062.32	0.00	437.68	0.00	437.68
CETA VI	6,898.11	191,387.23	198,285.34	0.00	0.00	0.00	0.00
CETA VII - PSID 1981	1,375.32	184,225.03	185,600.35	0.00	0.00	0.00	0.00
CETA VII - PSID 81/82 (1)	0.00	456,700.00	452,197.57	0.00	4,502.43	0.00	4,502.43
CETA Administration Pool 1981	(39,049.47)	412,487.46	323,215.37	0.00	50,222.62	0.00	50,222.62
CETA Administration Pool 81/82	0.00	1,072,000.00	1,104,452.56	0.00	(32,452.56)	0.00	(32,452.56)
Public Employment Program Total	$ 307,850.56	$ 7,361,337.55	$ 7,593,068.72	$ 0.00	$ 76,119.39	$ 0.00	$ 76,119.39
Council on Criminal Justice	(338.34)	4,349.00	7,899.66	3,889.00	0.00	0.00	0.00
Air Pollution Control	45,811.78	177,395.19	177,395.19	0.00	45,811.78	0.00	45,811.78
TOTAL (2)	$13,688,088.69	$126,174,158.89	$132,941,422.95	$3,092,514.43	$10,013,339.06	$ 0.00	$10,013,339.06

(1) New fund established during fiscal year.
(2) To Auditor's Exhibit I, Schedule A

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
BREAKDOWN BY TYPE					
TAXES					
Property Taxes - Current Secured	$ 17,607,800.00	$ 0.00	$ 17,607,800.00	$ 16,364,302.85	$ (1,243,497.15)
Property Taxes - Current Unsecured	1,034,700.00	0.00	1,034,700.00	1,053,638.75	18,938.75
Property Taxes - Prior Secured	312,990.00	0.00	312,990.00	(49,715.93)	(362,705.93)
Property Taxes - Prior Unsecured	0.00	0.00	0.00	166,408.28	166,408.28
1978-79 Supplemental Taxes - Unsecured	0.00	0.00	0.00	1,119,935.37	1,119,935.37
Penalties and Costs	200,000.00	0.00	200,000.00	189,573.31	(10,426.69)
Sales Tax	6,540,000.00	0.00	6,540,000.00	4,121,269.60	(2,418,730.40)
Property Transfer Tax	500,000.00	0.00	500,000.00	272,477.06	(227,522.94)
Occupancy Tax	26,000.00	0.00	26,000.00	19,482.56	(6,517.44)
Livestock Tax	0.00	0.00	0.00	3,721.58	3,721.58
Racehorse Tax	6,500.00	0.00	6,500.00	2,686.83	(3,813.17)
Mobile Homes	33,000.00	0.00	33,000.00	26,870.44	(6,129.56)
TOTAL	$ 26,260,990.00	$ 0.00	$ 26,260,990.00	$ 23,290,650.70	$ (2,970,339.30)
LICENSES, PERMITS AND FRANCHISES					
Animal Licenses	$ 30,000.00	$ 0.00	$ 30,000.00	$ 22,019.50	$ (7,980.50)
Business Licenses	41,550.00	0.00	41,550.00	14,204.00	(27,346.00)
Construction Permits	450,000.00	0.00	450,000.00	382,877.95	(67,122.05)
Franchises	475,000.00	0.00	475,000.00	473,706.27	(1,293.73)
Road Privileges and Permits	15,000.00	0.00	15,000.00	16,825.22	1,825.22
Zoning Permits	30,500.00	0.00	30,500.00	26,871.50	(3,628.50)
Other Licenses and Permits	103,300.00	(55,400.00)	47,900.00	93,718.60	45,818.60
TOTAL	$ 1,145,350.00	$ (55,400.00)	$ 1,089,950.00	$ 1,030,223.04	$ (59,726.96)
FINES, FORFEITS AND PENALTIES					
Vehicle Code Fines	$ 1,193,503.00	$ (52,023.00)	$ 1,141,480.00	$ 1,304,119.36	$ 162,639.36
Other Court Fines	161,100.00	0.00	161,100.00	289,506.31	128,406.31
Forfeitures and Penalties	30,400.00	0.00	30,400.00	18,124.00	(12,276.00)
TOTAL	$ 1,385,003.00	$ (52,023.00)	$ 1,332,980.00	$ 1,611,749.67	$ 278,769.67
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 4,546,000.00	$ 0.00	$ 4,546,000.00	$ 5,274,316.59	$ 728,316.59
Rents and Concessions	38,900.00	0.00	38,900.00	68,670.42	29,770.42
TOTAL	$ 4,584,900.00	$ 0.00	$ 4,584,900.00	$ 5,342,987.01	$ 758,087.01

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE					
Alcoholic Beverage Licenses	$ 28,000.00	$ 0.00	$ 28,000.00	$ 0.00	$ (28,000.00)
Highway Users Tax	2,530,000.00	0.00	2,530,000.00	2,568,829.58	38,829.58
Motor Vehicle In Lieu Tax	3,722,040.00	0.00	3,722,040.00	4,013,711.58	291,671.58
Off-Highway In Lieu Tax	3,211.00	0.00	3,211.00	2,913.48	(297.52)
Trailer Coach In Lieu Tax	275,000.00	0.00	275,000.00	102,163.22	(172,836.78)
Other In Lieu Tax	0.00	0.00	0.00	6,074.55	6,074.55
Public Assistance Administration	5,430,989.00	(263,108.00)	5,167,881.00	6,887,317.06	1,719,436.06
Public Assistance Administration - Prior Year	0.00	0.00	0.00	(171,444.00)	(171,444.00)
Aid for Children - Unemployed Parent	4,094,931.00	1,574,166.00	5,669,097.00	5,003,673.52	(665,423.48)
Aid for Children - Family Group	13,326,695.00	(121,087.00)	13,205,608.00	13,889,213.74	683,605.74
Aid for Children - Boarding Home	1,660,011.00	0.00	1,660,011.00	1,658,003.71	(2,007.29)
Aid for Adoption of Children	51,736.00	0.00	51,736.00	60,022.08	8,286.08
Aid for Crippled Children	491,970.00	0.00	491,970.00	485,669.79	(6,300.21)
Aid for Disabled	0.00	0.00	0.00	(373.64)	(373.64)
Aid - Prior Year	0.00	0.00	0.00	31,318.98	31,318.98
Aid for Children - APR Offset	0.00	0.00	0.00	(940,127.00)	(940,127.00)
Health Administration	26,700.00	0.00	26,700.00	25,753.00	(947.00)
Aid for Mental Health - Prior Year	0.00	0.00	0.00	731,653.81	731,653.81
Aid for Mental Health	3,308,984.00	3,937.00	3,312,921.00	3,648,059.13	335,138.13
Offset - Mental Health State Hospital Charges	824,670.00	239,055.00	1,063,725.00	864,650.46	(199,074.54)
Aid for Mental Health - Drug Abuse	138,499.00	0.00	138,499.00	105,646.90	(32,852.10)
Aid for Mental Health - Drug Abuse - Prior Year	0.00	0.00	0.00	(35,443.95)	(35,443.95)
Aid for Mental Health - Alcoholism Program	711,399.00	(19,515.00)	691,884.00	743,612.00	51,728.00
Aid for Tuberculosis	11,600.00	0.00	11,600.00	12,290.00	690.00
Aid for Health - Maternal & Child Health Care Grant	0.00	82,500.00	82,500.00	78,929.67	(3,570.33)
Aid for Agriculture	304,121.00	0.00	304,121.00	325,793.19	21,672.19
Aid for Agriculture - Medfly	0.00	0.00	0.00	406,021.00	406,021.00
Aid for Construction - Prior Year	0.00	0.00	0.00	(65,959.00)	(65,959.00)
Aid for Veterans Affairs	10,500.00	0.00	10,500.00	15,485.00	4,985.00
Frank Raines OHY Act	0.00	0.00	0.00	31,411.96	31,411.96
Homeowners Property Tax Relief	1,052,509.00	0.00	1,052,509.00	1,046,336.37	(6,172.63)
Business Inventory Tax Relief	2,720,997.00	0.00	2,720,997.00	2,894,784.15	173,787.15
All Other Apportionments/Subventions	0.00	0.00	0.00	9,732.84	9,732.84
Open Space Subvention	750,000.00	0.00	750,000.00	988,928.00	238,928.00
Ridesharing Project	0.00	4,295.00	4,295.00	(5,139.27)	(9,434.27)
Transit System	239,588.00	7,420.00	247,008.00	195,764.72	(51,243.28)
Supplemental Subvention - Air Pollution	0.00	0.00	0.00	40,832.00	40,832.00
LSCA Grant	0.00	52,000.00	52,000.00	10,400.00	(41,600.00)
Cal Boating Grant - Basso	0.00	0.00	0.00	32,856.00	32,856.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
STATE					
Continued					
Litter Enforcement Grant	$ 0.00	$ 0.00	$ 0.00	$ 4,000.00	$ 4,000.00
Litter Cleanup Project	0.00	0.00	0.00	7,049.95	7,049.95
Cigarette Tax	263,107.00	0.00	263,107.00	223,034.20	(40,072.80)
Defense Attorney Fees	4,500.00	0.00	4,500.00	5,699.51	1,199.51
Justice System Subvention	683,728.00	10,316.00	694,044.00	694,189.00	145.00
La Grange OHV Grant	0.00	0.00	0.00	20,000.00	20,000.00
Abandoned Vehicle Claim	0.00	0.00	0.00	1,350.00	1,350.00
Region K OCJP	0.00	0.00	0.00	1,152.00	1,152.00
Victim-Witness Program	24,213.00	0.00	24,213.00	21,317.97	(2,895.03)
Juvenile Resource Officer Grant	0.00	35,922.00	35,922.00	2,949.00	(32,973.00)
School Lunch Program	0.00	0.00	0.00	2,453.96	2,453.96
County Arts Commission	16,776.00	0.00	16,776.00	21,965.70	5,189.70
924 Training Program	51,319.00	6,975.00	58,294.00	76,791.00	18,497.00
Dental Prevention	0.00	30,000.00	30,000.00	21,290.33	(8,709.67)
Lab Tests	4,500.00	0.00	4,500.00	189.50	(4,310.50)
Sterilization Service	13,070.00	0.00	13,070.00	0.00	(13,070.00)
Air Pollution	80,095.00	0.00	80,095.00	40,833.00	(39,262.00)
CDA Operating Grant	80,348.00	15,070.00	95,418.00	88,003.63	(7,414.37)
CDA Sub Grantees	763,012.00	143,402.00	906,414.00	841,205.05	(65,208.95)
Computer Program - Cooperative Extension	0.00	7,917.00	7,917.00	7,768.00	(149.00)
California Arts Council Grant	0.00	24,750.00	24,750.00	0.00	(24,750.00)
49-99 Library System	17,000.00	0.00	17,000.00	15,042.26	(1,957.74)
Mandated Costs	109,760.00	60,000.00	169,760.00	122,798.75	(46,961.25)
Crime Resistance Program	0.00	6,265.00	6,265.00	0.00	(6,265.00)
Conservatorship Investigator	56,992.00	0.00	56,992.00	33,217.31	(23,774.69)
Juvenile Justice Deliquency Prevention	0.00	0.00	0.00	525.13	525.13
Fraud Collection Incentive Payment	2,000.00	0.00	2,000.00	3,326.58	1,326.58
Refugee - Prevention Health	25,000.00	1,250.00	26,250.00	17,500.00	(8,750.00)
EPSDT	62,050.00	0.00	62,050.00	120,286.00	58,236.00
Health Care Buy Out	3,643,447.00	0.00	3,643,447.00	3,809,006.00	165,559.00
Child Health & Disability Prevention - Administration	108,900.00	0.00	108,900.00	206,957.00	98,057.00
Screening Exams	175,000.00	0.00	175,000.00	165,639.93	(9,360.07)
Family Planning	300,000.00	15,000.00	315,000.00	385,810.15	70,810.15
Information and Education	64,000.00	0.00	64,000.00	91,041.07	27,041.07
Special Circumstances - Welfare	508,571.00	0.00	508,571.00	250,590.82	(257,980.18)
APSB	11,700.00	0.00	11,700.00	0.00	(11,700.00)
Child Support Enforcement Incentive	0.00	5,000.00	5,000.00	148,648.09	143,648.09
Risk Reduction - Health	0.00	0.00	0.00	4,000.00	4,000.00
Prior Year - Ridesharing Project	0.00	0.00	0.00	(7,721.15)	(7,721.15)
TOTAL	$ 48,783,238.00	$ 1,921,530.00	$ 50,704,768.00	$ 53,147,274.37	$ 2,442,506.37

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL					
Public Assistance - Family Support	$ 1,282,699.00	$ 0.00	$ 1,282,699.00	$ 999,055.10	$ (283,643.90)
Public Assistance - Welfare Administration	6,429,265.00	(545,667.00)	5,883,598.00	3,318,449.00	(2,565,149.00)
Public Assistance - Welfare Administration - Prior Year	0.00	0.00	0.00	8,061.00	8,061.00
Aid for Children - Unemployed Parent	3,627,174.00	1,024,083.00	4,651,257.00	4,973,654.20	322,397.20
Aid for Children - Family Group	14,906,818.00	(112,276.00)	14,794,542.00	15,774,146.63	979,604.63
Aid for Children - Boarding Home	628,756.00	0.00	628,756.00	479,595.55	(149,160.45)
Aid for Children - APR Offset	0.00	0.00	0.00	(1,053,058.00)	(1,053,058.00)
Aid - Prior Year	0.00	0.00	0.00	63,332.77	63,332.77
Aid for Disabled	0.00	0.00	0.00	(484.73)	(484.73)
Health Administration	10,000.00	0.00	10,000.00	8,274.00	(1,726.00)
Immunization Assessment	30,000.00	0.00	30,000.00	54,249.00	24,249.00
Grazing Fees	325.00	0.00	325.00	387.16	62.16
In Lieu Taxes - Housing	9,000.00	0.00	9,000.00	11,603.03	2,603.03
Entitlement Lands	3,000.00	0.00	3,000.00	3,631.00	631.00
409 Funds (Drug Abuse)	66,644.00	(51,572.00)	15,072.00	4,636.06	(10,435.94)
National Institute of Drug Abuse Grant	84,048.00	0.00	84,048.00	86,014.00	1,966.00
Hughes Grant	0.00	27,982.00	27,982.00	0.00	(27,982.00)
Emergency Services - National Inst. of Mental Health	0.00	66,644.00	66,644.00	44,800.00	(21,844.00)
Civil Defense	45,201.00	0.00	45,201.00	30,371.36	(14,829.64)
Court Referral	0.00	0.00	0.00	10,757.75	10,757.75
Family Planning	151,500.00	26,570.00	178,070.00	149,576.00	(28,494.00)
HUD Block	898,800.00	0.00	898,800.00	857,771.72	(41,028.28)
Career Crime Prosecution	0.00	0.00	0.00	10,562.00	10,562.00
Inmate Education	0.00	0.00	0.00	2,613.00	2,613.00
D. A. Automated Case Process	0.00	0.00	0.00	10,799.00	10,799.00
Correctional Program Coordinator	32,710.00	0.00	32,710.00	5,638.43	(27,071.57)
Region K OCJP	0.00	0.00	0.00	3,197.00	3,197.00
PSRO	0.00	0.00	0.00	60.72	60.72
Cuban Entrants	95,508.00	0.00	95,508.00	82,358.80	(13,149.20)
Refugee Resettlement	1,996,020.00	0.00	1,996,020.00	810,880.80	(1,185,139.20)
School Lunch Program	0.00	0.00	0.00	40,387.78	40,387.78
Revenue Sharing	0.00	1,044,109.00	1,044,109.00	1,044,109.00	0.00
Child Support Enforcement Incentive	275,000.00	0.00	275,000.00	266,401.04	(8,598.96)
TOTAL	$ 30,572,468.00	$ 1,479,873.00	$ 32,052,341.00	$ 28,101,830.17	$ (3,950,510.83)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL MANPOWER PROGRAMS - MEMO (See Total)					
CETA II					
B, C 1981				$ 798,169.41	$ 798,169.41
B, C 1981/82				2,875,000.00	2,875,000.00
D - PSE 1981				150,547.82	150,547.82
D - Contract - 1981				5,698.48	5,698.48
CFTA IV					
YETP - 1981				125,495.91	125,495.91
YCCIP - 1981				49,541.07	49,541.07
SYEP - 1981				970,585.14	970,585.14
1982				69,500.00	69,500.00
CETA VI - PSE 1981				191,387.23	191,387.23
CETA VII					
PSIP - 1981				184,225.03	184,225.03
PSIP - 1981/82				456,700.00	456,700.00
CETA ADMINISTRATION POOL					
CETA Programs - 1981				412,487.46	412,487.46
CETA Programs - 1981/82				1,072,000.00	1,072,000.00
CETA PROGRAMS - ESTIMATED REVENUE	$ 8,423,652.00		$ 8,423,652.00		(8,423,652.00)
TOTAL FEDERAL MANPOWER	$ 8,423,652.00	$ 0.00	$ 8,423,652.00	$ 7,361,337.55	$ (1,062,314.45)
TOTAL FROM OTHER GOVERNMENTAL AGENCIES	$ 87,779,358.00	$ 3,401,403.00	$ 91,180,761.00	$ 88,610,442.09	$ (2,570,318.91)
CHARGES FOR CURRENT SERVICES					
Assessment & Tax Collection Fees	$ 1,000.00	$ 0.00	$ 1,000.00	$ 2,146.50	$ 1,146.50
Auditing and Accounting Fees	220,957.00	0.00	220,957.00	224,934.10	3,977.10
Election Services	130,000.00	0.00	130,000.00	150,017.20	20,017.20
Legal Services	60,900.00	0.00	60,900.00	34,309.07	(26,590.93)
Planning and Engineering Services	40,700.00	3,000.00	43,700.00	34,867.54	(8,832.46)
Agricultural Services	53,928.00	0.00	53,928.00	51,748.15	(2,179.85)
Civil Process Services	197,300.00	0.00	197,300.00	234,922.61	37,622.61
Court Fees and Costs	495,500.00	0.00	495,500.00	596,835.38	101,335.38
Conciliation and Mediation Services	0.00	55,400.00	55,400.00	0.00	(55,400.00)
Estate Fees	72,000.00	0.00	72,000.00	37,222.77	(34,777.23)
Public Guardian LPS Cases	0.00	5,000.00	5,000.00	0.00	(5,000.00)
Animal Control	138,800.00	0.00	138,800.00	149,882.13	11,082.13
Humane Services	18,650.00	0.00	18,650.00	11,180.00	(7,470.00)
Law Enforcement Services	48,010.00	0.00	48,010.00	73,787.27	25,777.27
Recording Fees	407,750.00	0.00	407,750.00	317,100.18	(90,649.82)
Health Fees	303,000.00	0.00	303,000.00	342,837.69	39,837.69

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CHARGES FOR CURRENT SERVICES Continued					
Mental Health Services	$ 1,536,584.00	$ 90,295.00	$ 1,626,879.00	$ 1,446,646.61	$ (180,232.39)
Drug Abuse Services	45,300.00	2,355.00	47,655.00	41,847.99	(5,807.01)
Alcoholism Treatment Program Services	39,000.00	810.00	39,810.00	27,236.34	(12,573.66)
Family Planning	66,000.00	0.00	66,000.00	71,974.30	5,974.30
Adoption Fees	5,000.00	0.00	5,000.00	4,500.00	(500.00)
California Children's Services	30,000.00	0.00	30,000.00	49,540.65	19,540.65
Institutional Care and Services	458,830.00	0.00	458,830.00	675,776.34	216,946.34
Educational Services	40,000.00	0.00	40,000.00	38,685.59	(1,314.41)
Library Services	96,720.00	0.00	96,720.00	87,127.35	(9,592.65)
Parks and Recreation	247,000.00	0.00	247,000.00	324,693.56	77,693.56
Fingerprint Fees	9,200.00	0.00	9,200.00	11,114.31	1,914.31
Other Charges - Chief Administrative Officer	0.00	0.00	0.00	1,250.00	1,250.00
Other - Salary Sharing with Schools	13,000.00	0.00	13,000.00	15,097.87	2,097.87
Other Charges - Agricultural Commissioner	0.00	0.00	0.00	67.48	67.48
Burial Reimbursements	2,500.00	0.00	2,500.00	4,553.05	2,053.05
Vehicle Code Administration - ATP	12,000.00	0.00	12,000.00	8,887.50	(3,112.50)
Bail Deposit Fee	92,000.00	0.00	92,000.00	35,690.50	(56,309.50)
Other - Bond Registration	0.00	0.00	0.00	10.00	10.00
Emergency Services - Cities	17,247.00	0.00	17,247.00	9,483.00	(7,764.00)
Arbitration Fees	53,000.00	0.00	53,000.00	25,836.11	(27,163.89)
Weed Eradication Fees	3,000.00	0.00	3,000.00	3,954.34	954.34
Women's Refuge Center	1,800.00	0.00	1,800.00	1,672.00	(128.00)
Assessment Appeals	0.00	0.00	0.00	180.00	180.00
Other - Auditor	0.00	0.00	0.00	178.22	178.22
Other - Postage	90.00	0.00	90.00	83.70	(6.30)
Administrative Services - Air Pollution	6,867.00	0.00	6,867.00	6,867.00	0.00
Interim Assistance Repayment	40,000.00	0.00	40,000.00	97,412.64	57,412.64
Air Pollution Fees	62,000.00	0.00	62,000.00	69,485.41	7,485.41
Cooperative Extension	12,139.00	0.00	12,139.00	0.00	(12,139.00)
Abandon Vehicle - Dismantler	0.00	0.00	0.00	388.00	388.00
General Relief Repayment	2,000.00	0.00	2,000.00	9,073.64	7,073.64
Environmental Reports	1,560.00	0.00	1,560.00	1,231.94	(328.06)
Other - Fire Warden	2,000.00	0.00	2,000.00	6,200.38	4,200.38
County Transit - Farebox	0.00	27,580.00	27,580.00	14,455.76	(13,124.24)
Other - Various	0.00	0.00	0.00	177.20	177.20
TOTAL	$ 5,083,332.00	$ 184,440.00	$ 5,267,772.00	$ 5,353,169.37	$ 85,397.37

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
OTHER REVENUE					
Sale of Fixed Assets	$ 15,000.00	$ 0.00	$ 15,000.00	$ 15,975.84	$ 975.84
Other Sales	10,950.00	0.00	10,950.00	34,631.95	23,681.95
Unclaimed Estates	0.00	0.00	0.00	(1,192.97	(1,192.97)
Cancelled Warrants and Unclaimed Money	21,700.00	0.00	21,700.00	45,086.67	23,386.67
Damage, Restitution, Refunds and Insurance	12,500.00	0.00	12,500.00	14,851.12	2,351.12
Donations and Contributions	5,250.00	2,613.74	7,863.74	11,452.68	3,588.94
County Cash Match	19,174.00	0.00	19,174.00	75,290.17	56,116.17
Jury Witness Fee Reimbursement	7,000.00	0.00	7,000.00	8,025.65	1,025.65
Copies Prepared	10,642.00	0.00	10,642.00	39,702.64	29,060.64
Contribution from Revenue Sharing	0.00	348,688.81	348,688.81	352,384.44	3,695.63
Assigned Counsel Reimbursement	0.00	0.00	0.00	1,787.57	1,787.57
Other Revenue - Cash Deficiency Payment	229,146.00	0.00	229,146.00	155,500.19	(73,645.81)
Other Revenue - Various	5,000.00	0.00	5,000.00	181,441.06	176,441.06
TOTAL	$ 336,362.00	$ 351,302.55	$ 687,664.55	$ 934,937.01	$ 247,272.46
GRAND TOTAL BY TYPE	$126,575,295.00	$ 3,829,722.55	$130,405,017.55	$126,174,158.89	$ (4,230,858.66)
BREAKDOWN BY FUND					
GENERAL FUND					
Taxes	$ 23,985,100.00	$ 0.00	$ 23,985,100.00	$ 22,834,794.02	$ (1,150,305.98)
Licenses, Permits and Franchises	1,130,350.00	(55,400.00)	1,074,950.00	1,013,397.82	(61,552.18)
Fines, Forfeits and Penalties	585,403.00	(52,023.00)	533,380.00	441,819.91	(91,560.09)
Revenue From Use of Money and Property	4,078,900.00	0.00	4,078,900.00	3,928,234.04	(150,665.96)
Aid From Other Governmental Agencies	76,642,856.00	2,357,294.00	79,000,150.00	77,459,862.39	(1,540,287.61)
Charges for Current Services	5,020,832.00	184,440.00	5,205,272.00	5,276,581.42	71,309.42
Other Revenue	92,716.00	351,302.55	444,018.55	722,024.32	278,005.77
TOTAL GENERAL FUND	$111,536,157.00	$ 2,785,613.55	$114,321,770.55	$111,676,713.92	$ (2,645,056.63)
ROAD FUND					
Taxes	$ 1,840,000.00	$ 0.00	$ 1,840,000.00	$ 0.00	$ (1,840,000.00)
Licenses and Permits	15,000.00	0.00	15,000.00	16,825.22	1,825.22
Fines, Forfeits and Penalties	600,000.00	0.00	600,000.00	1,037,773.14	437,773.14
Revenue From Use of Money and Property	450,000.00	0.00	450,000.00	692,479.35	242,479.35
Aid From Other Governmental Agencies	2,530,000.00	0.00	2,530,000.00	2,568,829.58	38,829.58
Charges for Current Services	500.00	0.00	500.00	7,102.54	6,602.54
Other Revenue	14,500.00	0.00	14,500.00	39,654.08	25,154.08
TOTAL ROAD FUND	$ 5,450,000.00	$ 0.00	$ 5,450,000.00	$ 4,362,663.91	$ (1,087,336.09)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
LITTER CLEANUP FUND					
Fines, Forfeits and Penalties	$ 100.00	$ 0.00	$ 100.00	$ 265.00	$ 165.00
TOTAL LITTER CLEANUP FUND	$ 100.00	$ 0.00	$ 100.00	$ 265.00	$ 165.00
OFF-HIGHWAY VEHICLE FUND					
Revenue From Use of Money and Property	$ 1,000.00	$ 0.00	$ 1,000.00	$ 2,495.40	$ 1,495.40
Aid From Other Governmental Agencies	3,211.00	0.00	3,211.00	2,913.48	(297.52)
TOTAL OFF-HIGHWAY VEHICLE FUND	$ 4,211.00	$ 0.00	$ 4,211.00	$ 5,408.88	$ 1,197.88
COUNTY SUPERINTENDENT OF SCHOOLS FUND					
Taxes	$ 274,660.00	$ 0.00	$ 274,660.00	$ 282,139,68	$ 7,479.68
Revenue From Use of Money and Property	0.00	0.00	0.00	1,432.15	1,432.15
Aid From Other Governmental Agencies	59,390.00	0.00	59,390.00	56,538.56	(2,851.44)
Other Revenue	229,146.00	0.00	229,146.00	155,500.19	(73,645.81)
TOTAL COUNTY SUPERINTENDENT OF SCHOOLS	$ 563,196.00	$ 0.00	$ 563,196.00	$ 495,610.58	$ (67,585.42)
DEBT SERVICE FUND					
Taxes	$ 9,555.00	$ 0.00	$ 9,555.00	$ 28,772.64	$ 19,217.64
Revenue From Use of Money and Property	50,000.00	0.00	50,000.00	88,815.97	38,815.97
Aid From Other Governmental Agencies	7,494.00	0.00	7,494.00	330.55	(7,163.45)
TOTAL DEBT SERVICE FUND	$ 67,049.00	$ 0.00	$ 67,049.00	$ 117,919.16	$ 50,870.16
COUNTY FIRE SERVICE FUND					
Taxes	$ 151,675.00	$ 0.00	$ 151,675.00	$ 144,944.36	$ (6,730.64)
Aid From Other Governmental Agencies	32,660.00	0.00	32,660.00	30,506.98	(2,153.02)
TOTAL COUNTY FIRE SERVICE FUND	$ 184,335.00	$ 0.00	$ 184,335.00	$ 175,451.34	$ (8,883.66)
FISH AND GAME FUND					
Fines, Forfeits and Penalties	$ 2,500.00	$ 0.00	$ 2,500.00	$ 6,136.62	$ 3,636.62
TOTAL FISH AND GAME FUND	$ 2,500.00	$ 0.00	$ 2,500.00	$ 6,136.62	$ 3,636.62

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

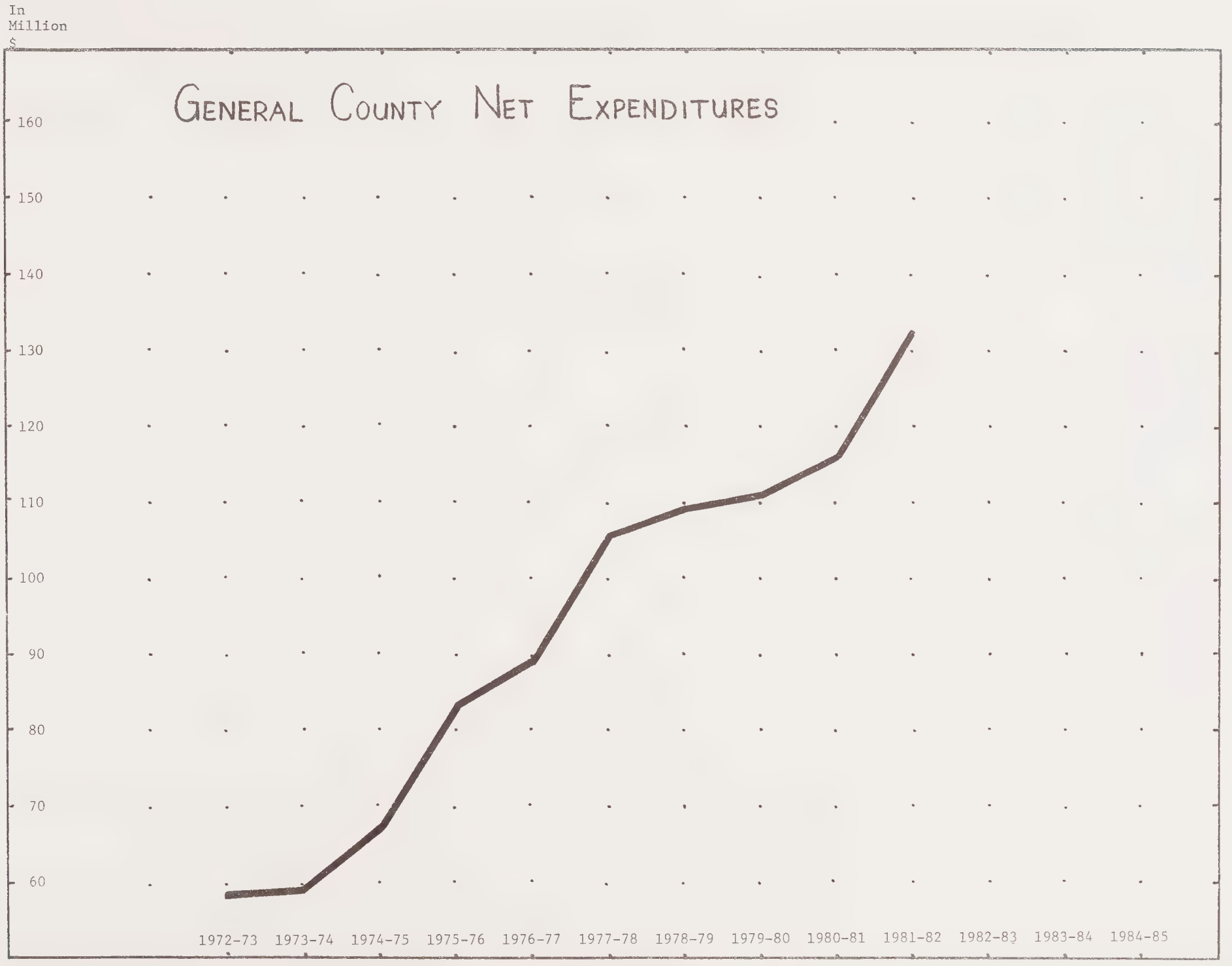
AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
DEPARTMENT OF JUSTICE, ALCOHOL, AND DRUG ANALYSIS					
Fines, Forfeits and Penalties	$ 197,000.00	$ 0.00	$ 197,000.00	$ 125,755.00	$ (71,245.00)
TOTAL DEPARTMENT OF JUSTICE, ALCOHOL AND DRUG ANALYSIS	$ 197,000.00	$ 0.00	$ 197,000.00	$ 125,755.00	$ (71,245.00)
GENERAL REVENUE SHARING FUND					
Revenue From Use of Money and Property	$ 0.00	$ 0.00	$ 0.00	$ 621,043.74	$ 621,043.74
Aid From Other Governmental Agencies	0.00	1,044,109.00	1,044,109.00	1,044,109.00	0.00
TOTAL GENERAL REVENUE SHARING FUND	$ 0.00	$ 1,044,109.00	$ 1,044,109.00	$ 1,665,152.74	$ 621,043.74
PUBLIC EMPLOYMENT PROGRAMS					
Aid From Other Governmental Agencies:					
CETA Administration Pool - 1981	$ 8,423,652.00	$ 0.00	$ 8,423,652.00	$ 412,487.46	$ (8,011,164.54)
CETA VII--PSIP - 1981	0.00	0.00	0.00	184,225.03	184,225.03
CETA Administration Pool - 1981/82	0.00	0.00	0.00	1,072,000.00	1,072,000.00
CETA VII--PSIP - 1981/82	0.00	0.00	0.00	456,700.00	456,700.00
CETA II D--PSE - 1981	0.00	0.00	0.00	150,547.82	150,547.82
CETA II D--Contract - 1981	0.00	0.00	0.00	5,698.48	5,698.48
CETA IV--YETP - 1981	0.00	0.00	0.00	125,495.91	125,495.91
CETA VI--PSE - 1981	0.00	0.00	0.00	191,387.23	191,387.23
CETA IV--YCCIP - 1981	0.00	0.00	0.00	49,541.07	49,541.07
CETA II B, C -1981	0.00	0.00	0.00	798,169.41	798,169.41
CETA IV--SYEP - 1981	0.00	0.00	0.00	970,585.14	970,585.14
CETA II B, C - 1981/82	0.00	0.00	0.00	2,875,000.00	2,875,000.00
CETA IV - 1982	0.00	0.00	0.00	69,500.00	69,500.00
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 8,423,652.00	$ 0.00	$ 8,423,652.00	$ 7,361,337.55	$ (1,062,314.45)
COUNCIL ON CRIMINAL JUSTICE					
Aid From Other Governmental Agencies	$ 0.00	$ 0.00	$ 0.00	$ 4,349.00	$ 4,349.00
TOTAL COUNCIL ON CRIMINAL JUSTICE	$ 0.00	$ 0.00	$ 0.00	$ 4,349.00	$ 4,349.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
AIR POLLUTION CONTROL					
Revenue From Use of Money and Property	$ 5,000.00	$ 0.00	$ 5,000.00	$ 8,486.36	$ 3,486.36
Aid From Other Governmental Agencies	80,095.00	0.00	80,095.00	81,665.00	1,570.00
Charges for Current Services	62,000.00	0.00	62,000.00	69,485.41	7,485.41
Other Revenue	0.00	0.00	0.00	17,758.42	17,758.42
TOTAL AIR POLLUTION CONTROL	$ 147,095.00	$ 0.00	$ 147,095.00	$ 177,395.19	$ 30,300.19
GRAND TOTAL BY FUND	$126,575,295.00*	$ 3,829,722.55	$130,405,017.55	$126,174,158.89*	$ (4,230,858.66)**

*Refer to Stanislaus County Final Budget, Fiscal Year 1981-1982, Page 17.
**Refer to individual fund totals to Auditor's Exhibit II, Schedule A.


In Million $
General County Net Expenditures
160
150
140
130
120
110
100
90
80
70
60
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84
1984-85

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
GROUPED BY FUNCTION					
GENERAL					
LEGISLATIVE AND ADMINISTRATIVE					
Board of Supervisors	$ 364,598.00	$ 845.00	$ (81,002.56)	$ 11,499.98	$ 295,940.42
Chief Administrative Officer	320,225.00	879.00	90,453.32	0.00	411,557.32
TOTAL	$ 684,823.00	$ 1,724.00	$ 9,450.76	$ 11,499.98	$ 707,497.74
FINANCE					
Assessor	$ 2,343,882.00	$ 31,530.45	$ 12,267.64	$ 0.00	$ 2,387,680.09
Auditor-Controller	657,345.00	5,900.00	8,209.95	0.00	671,454.95
Auditor-Controller - CETA Accounting	0.00	0.00	1,486.17	0.00	1,486.17
Purchasing Agent	46,169.00	0.00	2,910.60	0.00	49,079.60
Treasurer & Tax Collector	574,105.00	6,534.00	3,540.74	0.00	584,179.74
Treasurer & Tax Collector - Collection Division	3,782.00	354.00	4,192.93	0.00	8,328.93
TOTAL	$ 3,625,283.00	$ 44,318.45	$ 32,608.03	$ 0.00	$ 3,702,209.48
COUNSEL					
County Counsel	$ 391,296.00	$ 7,500.00	$ 15,149.37	$ 0.00	$ 413,945.37
TOTAL	$ 391,296.00	$ 7,500.00	$ 15,149.37	$ 0.00	$ 413,945.37
PERSONNEL					
Personnel	$ 18,070.00	$ 70.00	$ 12,105.70	$ 0.00	$ 30,245.70
TOTAL	$ 18,070.00	$ 70.00	$ 12,105.70	$ 0.00	$ 30,245.70
ELECTIONS					
County Clerk	$ 637,140.00	$ 8,494.00	$ 1,899.73	$ 0.00	$ 647,533.73
TOTAL	$ 637,140.00	$ 8,494.00	$ 1,899.73	$ 0.00	$ 647,533.73
PROPERTY MANAGEMENT					
Building Maintenance	$ (8,827.00)	$ 12,320.76	$ 14,472.15	$ 0.00	$ 17,965.91
TOTAL	$ (8,827.00)	$ 12,320.76	$ 14,472.15	$ 0.00	$ 17,965.91

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 132,589.32	$ 161,165.98	$ 149.22	$ 0.00	$ 2,416.10	$ 296,320.62	$ (380.20)
387,428.99	96,996.03	0.00	(72,937.70)	70.00	411,557.32	0.00
$ 520,018.31	$ 258,162.01	$ 149.22	$ (72,937.70)	$ 2,486.10	$ 707,877.94	$ (380.20)
$ 1,898,482.39	$ 319,033.10	$ 19,536.16	$ (1,406.24)	$ 3,709.56	$ 2,239,354.97	$ 148,325.12
1,085,223.62	215,925.33	5,026.68	(1,114,548.14)	1,399.00	193,026.49	478,428.46
159,528.19	0.00	0.00	(159,528.19)	0.00	0.00	1,486.17
321,802.55	74,417.02	0.00	(380,829.06)	188.00	15,578.51	33,501.09
520,022.02	171,053.33	0.00	(128,591.54)	5,934.00	568,417.81	15,761.93
542,763.11	134,273.35	0.00	(684,544.70)	8,650.00	1,141.76	7,187.17
$ 4,527,821.88	$ 914,702.13	$ 24,562.84	$ (2,469,447.87)	$ 19,880.56	$ 3,017,519.54	$ 684,689.94
$ 398,793.49	$ 64,530.22	$ 0.00	$ (100,568.41)	$ 10,980.00	$ 373,735.30	$ 40,210.07
$ 398,793.49	$ 64,530.22	$ 0.00	$ (100,568.41)	$ 10,980.00	$ 373,735.30	$ 40,210.07
$ 424,000.83	$ 102,266.00	$ 0.00	$ (557,893.65)	$ 70.00	$ (31,556.82)	$ 61,802.52
$ 424,000.83	$ 102,266.00	$ 0.00	$ (557,893.65)	$ 70.00	$ (31,556.82)	$ 61,802.52
$ 283,314.53	$ 277,241.15	$ 0.00	$ (145.00)	$ 2,177.00	$ 562,587.68	$ 84,946.05
$ 283,314.53	$ 277,241.15	$ 0.00	$ (145.00)	$ 2,177.00	$ 562,587.68	$ 84,946.05
$ 1,522,025.30	$ 983,275.34	$ 0.00	$ (2,615,843.26)	$ 4,539.31	$ (106,003.31)	$ 123,969.22
$ 1,522,025.30	$ 983,275.34	$ 0.00	$ (2,615,843.26)	$ 4,539.31	$ (106,003.31)	$ 123,969.22

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PLANT ACQUISITION					
Airport Improvement	$ 0.00	$ 31,000.00	$ 0.00	$ 0.00	$ 31,000.00
Capital Improvement	0.00	154,751.09	1,803.21	83,510.67	240,064.97
HUD Block Grant	898,800.00	2,250.00	0.00	0.00	901,050.00
Special Revenue Sharing Projects	2,222,732.00	2,055,844.69	1,044,109.00	0.00	5,322,685.69
TOTAL	$ 3,121,532.00	$ 2,243,845.78	$ 1,045,912.21	$ 83,510.67	$ 6,494,800.66
PROMOTION					
Advertising County Resources	$ 2,811.00	$ 0.00	$ 2,300.00	$ 0.00	$ 5,111.00
TOTAL	$ 2,811.00	$ 0.00	$ 2,300.00	$ 0.00	$ 5,111.00
OTHER GENERAL					
Retirement Board	$ 0.00	$ 0.00	$ 0.00	$ 23,331.81	$ 23,331.81
Risk Management	132,943.00	100.00	9,613.69	0.00	142,656.69
Public Works - Administration	(2,494.00)	210.00	615.93	41,527.28	39,859.21
Public Works - Engineering	529,366.00	1,573.11	4,983.79	0.00	535,922.90
TOTAL	$ 659,815.00	$ 1,883.11	$ 15,213.41	$ 64,859.09	$ 741,770.61
TOTAL GENERAL FUNCTION	$ 9,131,943.00	$ 2,320,156.10	$ 1,149,111.36	$159,869.74	$ 12,761,080.20
PUBLIC PROTECTION					
JUDICIAL					
Superior Court	$ 1,017,198.00	$ 194.40	$ 3,163.44	$ 10,855.27	$ 1,031,411.11
Stanislaus County Municipal Court	2,263,016.00	3,677.00	84,435.24	0.00	2,351,128.24
Council on Criminal Justice	0.00	0.00	7,291.00	0.00	7,291.00
Council on Criminal Justice - Adm. Contract	0.00	0.00	0.00	11,732.67	11,732.67
Municipal Court Referral, Second Year	0.00	13,934.82	0.00	243.72	14,178.54
County Clerk-Recorder	1,031,344.00	4,271.00	49,987.70	0.00	1,085,602.70
District Attorney	2,249,909.00	7,954.00	11,028.43	0.00	2,268,891.43
DA Automated Case Project	0.00	82,012.06	0.00	673.54	82,685.60
Family Support Division	1,274,897.00	1,960.00	14,110.57	56,780.36	1,347,747.93
Grand Jury	12,200.00	0.00	0.00	0.00	12,200.00
Career Criminal Prosecution	0.00	6,251.17	0.00	0.00	6,251.17
Public Defender	988,834.00	2,628.40	3,298.68	70,758.71	1,065,519.79
Department of Justice, Alcohol and Drug	268,449.00	20,000.00	0.00	0.00	288,449.00
TOTAL	$ 9,105,847.00	$ 142,882.85	$ 173,315.06	$151,044.27	$ 9,573,089.18

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 0.00	$ 0.00	$ 13,618.64	$ 0.00	$ 16,000.00	$ 29,618.64	$ 1,381.36
0.00	77,473.15	132,921.96	0.00	29,669.86	240,064.97	0.00
0.00	832,718.50	0.00	0.00	36,350.36	869,068.86	31,981.14
0.00	538,120.72	2,607,861.94	0.00	894,934.78	4,040,917.44	1,281,768.25
$ 0.00	$ 1,448,312.37	$2,754,402.54	$ 0.00	$ 976,955.00	$ 5,179,669.91	$ 1,315,130.75
$ 0.00	$ 4,072.20	$ 0.00	$ 0.00	$ 1,038.80	$ 5,111.00	$ 0.00
$ 0.00	$ 4,072.20	$ 0.00	$ 0.00	$ 1,038.80	$ 5,111.00	$ 0.00
$ 0.00	$11,350,745.43	$ 0.00	$(11,329,474.63)	$ 2,061.01	$ 23,331.81	$ 0.00
149,462.08	1,649,391.29	0.00	(1,832,779.85)	0.00	(33,926.48)	176,583.17
128,056.06	42,654.87	0.00	(130,961.72)	110.00	39,859.21	0.00
955,471.51	169,541.15	0.00	(981,279.91)	1,321.33	145,054.08	390,868.82
$ 1,232,989.65	$13,212,332.74	$ 0.00	$(14,274,496.11)	$ 3,492.34	$ 174,318.62	$ 567,451.99
$ 8,908,963.99	$17,264,894.16	$2,779,114.60	$(20,091,332.00)	$1,021,619.11	$ 9,883,259.86	$ 2,877,820.34
$ 523,843.63	$ 711,433.87	$ 0.00	$ (203,866.39)	$ 0.00	$ 1,031,411.11	$ 0.00
1,413,617.24	967,532.25	11,806.35	(83,969.65)	5,103.00	2,314,089.19	37,039.05
0.00	7,899.66	0.00	0.00	0.00	7,899.66	(608.66)
11,732.67	0.00	0.00	0.00	0.00	11,732.67	0.00
10,713.00	3,465.54	0.00	0.00	0.00	14,178.54	0.00
832,203.36	194,122.93	39,291.47	(2,938.58)	720.00	1,063,399.18	22,203.52
1,971,121.17	357,622.43	1,483.09	(82,643.40)	1,098.00	2,248,681.29	20,210.14
2,672.03	62,395.33	572.40	0.00	17,045.84	82,685.60	0.00
1,010,510.00	337,139.93	0.00	0.00	98.00	1,347,747.93	0.00
0.00	11,284.67	0.00	0.00	0.00	11,284.67	915.33
0.00	0.00	0.00	0.00	1,200.00	1,200.00	5,051.17
736,139.22	328,213.25	445.32	0.00	722.00	1,065,519.79	0.00
0.00	182,251.67	0.00	0.00	20,000.00	202,251.67	86,197.33
$ 6,512,552.32	$ 3,163,361.53	$ 53,598.63	$ (373,418.02)	$ 45,986.84	$ 9,402,081.30	$ 171,007.88

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Added (Deleted) Year End	Total Available
POLICE PROTECTION					
Sheriff	$ 6,549,131.00	$ 6,290.05	$ 63,522.30	$ 0.00	$ 6,618,943.35
Drug Enforcement	248,001.00	0.00	699.23	8,925.15	257,625.38
Marshal	561,182.00	2,296.83	1,820.35	0.00	565,299.18
TOTAL	$ 7,358,314.00	$ 8,586.88	$ 66,041.88	$ 8,925.15	$ 7,441,867.91
DETENTION AND CORRECTION					
Correctional Program Coordinator	$ 0.00	$ 5,398.38	$ 0.00	$ 0.00	$ 5,398.38
County Jail	2,405,635.00	7,169.49	7,089.81	0.00	2,419,894.30
County Justice System	669,803.00	71,651.84	26,553.80	0.00	768,008.64
Honor Farm	1,085,282.00	10,321.00	6,048.56	9,763.70	1,111,415.26
Juvenile Hall	1,614,901.00	9,420.26	10,743.25	85,256.00	1,720,320.51
Probation	2,600,769.00	1,599.41	13,270.31	69,183.01	2,684,821.73
Women's Detention	665,541.00	2,771.60	2,909.13	21,873.15	693,094.88
TOTAL	$ 9,041,931.00	$ 108,331.98	$ 66,614.86	$186,075.86	$ 9,402,953.70
FIRE PROTECTION					
Fire Warden - General Fund	$ 611,666.00	$ 1,042.80	$ 23,637.87	$ 0.00	$ 636,346.67
Fire Warden - County Fire Service Fund	188,754.00	0.00	0.00	0.00	188,754.00
TOTAL	$ 800,420.00	$ 1,042.80	$ 23,637.87	$ 0.00	$ 825,100.67
PROTECTIVE INSPECTION					
Abandoned Vehicle Abatement	$ 15,879.00	$ 0.00	$ 0.00	$ 0.00	$ 15,879.00
Agricultural Commissioner	969,130.00	2,745.00	470,554.04	0.00	1,442,429.04
Building Inspection	547,505.00	1,045.00	3,290.35	0.00	551,840.35
TOTAL	$ 1,532,514.00	$ 3,790.00	$ 473,844.39	$ 0.00	$ 2,010,148.39
OTHER PROTECTION					
Animal Control	$ 461,641.00	$ 116.00	$ 3,409.91	$ 7,334.69	$ 472,501.60
Conservatorship Investigator	55,496.00	200.00	218.54	0.00	55,914.54
Consumer Affairs Coordinator	127,808.00	0.00	476.77	0.00	128,284.77
Coroner	278,058.00	392.06	941.78	77.00	279,468.84
Fish and Game Propagation	6,101.00	0.00	0.00	0.00	6,101.00
Litter Enforcement Grant, Second Year	0.00	7,414.50	0.00	0.00	7,414.50
Litter Cleanup	(78.00)	0.00	0.00	0.00	(78.00)
Office of Emergency Services	60,392.00	34.00	0.00	0.00	60,426.00
Planning and Community Development	501,994.00	50.00	13,848.82	0.00	515,892.82

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 5,064,881.11	$ 1,478,882.67	$ 2,781.61	$ (72,778.70)	$ 18,011.04	$ 6,491,777.73	$ 127,165.62
186,115.23	71,510.15	0.00	0.00	0.00	257,625.38	0.00
475,841.34	81,748.15	788.64	0.00	0.00	558,378.13	6,921.05
$ 5,726,837.68	$ 1,632,140.97	$ 3,570.25	$ (72,778.70)	$ 18,011.04	$ 7,307,781.24	$ 134,086.67
$ 0.00	$ 1.31	$ 4,377.33	$ 0.00	$ 0.00	$ 4,378.64	$ 1,019.74
1,692,831.13	640,371.75	0.00	(24,293.55)	4,576.07	2,313,485.40	106,408.90
455,426.55	174,011.50	0.00	0.00	138,570.59	768,008.64	0.00
718,562.59	388,277.34	0.00	0.00	4,575.33	1,111,415.26	0.00
1,294,194.75	415,440.58	857.87	0.00	9,827.31	1,720,320.51	0.00
2,075,184.52	666,059.73	0.00	(58,198.95)	1,776.43	2,684,821.73	0.00
518,522.18	172,122.35	655.35	0.00	1,795.00	693,094.88	0.00
$ 6,754,721.72	$ 2,456,284.56	$ 5,890.55	$ (82,492.50)	$ 161,120.73	$ 9,295,525.06	$ 107,428.64
$ 507,893.74	$ 254,525.25	$ 4,427.62	$ (179,870.22)	$ 759.00	$ 587,735.39	$ 48,611.28
0.00	179,870.22	0.00	0.00	0.00	179,870.22	8,883.78
$ 507,893.74	$ 434,395.47	$ 4,427.62	$ (179,870.22)	$ 759.00	$ 767,605.61	$ 57,495.06
$ 0.00	$ 707.02	$ 0.00	$ 0.00	$ 0.00	$ 707.02	$ 15,171.98
1,033,585.83	308,839.44	1,603.26	(215.85)	695.00	1,344,507.68	97,921.36
415,613.66	76,628.80	0.00	(105.06)	0.00	492,137.40	59,702.95
$ 1,449,199.49	$ 386,175.26	$ 1,603.26	$ (320.91)	$ 695.00	$ 1,837,352.10	$ 172,796.29
$ 343,547.24	$ 127,312.86	$ 0.00	$ 0.00	$ 1,641.50	$ 472,501.60	$ 0.00
42,811.09	5,196.29	0.00	0.00	0.00	48,007.38	7,907.16
93,051.25	17,394.68	0.00	0.00	0.00	110,445.93	17,838.84
129,971.65	149,408.19	0.00	0.00	89.00	279,468.84	0.00
0.00	6,193.45	627.54	0.00	0.00	6,820.99	(719.99)
6,422.15	612.09	42.36	(1,410.75)	1,683.08	7,348.93	65.57
0.00	0.00	0.00	0.00	0.00	0.00	(78.00)
47,126.04	9,712.58	124.05	(317.55)	115.00	56,760.12	3,665.88
456,390.80	93,436.33	0.00	(88,450.36)	10,008.00	471,384.77	44,508.05

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
OTHER PROTECTION Continued					
SAAG Administration Contracts	$ 205,251.00	$ 0.00	$ 1,359.26	$ 0.00	$ 206,610.26
Local Agency Formation Commission	66,492.00	0.00	0.00	0.00	66,492.00
Victim/Witness Program	24,260.00	19,672.90	218.54	0.00	44,151.44
Water Resources	4,076.00	0.00	0.00	0.00	4,076.00
TOTAL	$ 1,791,491.00	$ 27,879.46	$ 20,473.62	$ 7,411.69	$ 1,847,255.77
TOTAL PUBLIC PROTECTION FUNCTION	$ 29,630,517.00	$ 292,513.07	$ 823,927.68	$353,456.97	$ 31,100,415.62
PUBLIC WAYS AND FACILITIES					
ROAD CONSTRUCTION AND MAINTENANCE					
Morgan Shop - Road Equipment Pool	$ (29,614.00)	$ 13,119.00	$ 0.00	$ 0.00	$ (16,495.00)
Public Works - Road and Bridge	6,633,960.00	4,402,023.69	907,285.67	0.00	11,943,269.36
TOTAL	$ 6,604,346.00	$ 4,415,142.69	$ 907,285.67	$ 0.00	$ 11,926,774.36
TRANSPORTATION SYSTEMS					
Ridesharing Program	$ 34,142.00	$ 3,685.15	$ 4,315.09	$ 0.00	$ 42,142.24
Local Transit System	278,841.00	0.00	35,000.00	0.00	313,841.00
TOTAL	$ 312,983.00	$ 3,685.15	$ 39,315.09	$ 0.00	$ 355,983.24
TOTAL PUBLIC WAYS AND FACILITIES FUNCTION	$ 6,917,329.00	$ 4,418,827.84	$ 946,600.76	$ 0.00	$ 12,282,757.60
HEALTH AND SANITATION					
HEALTH					
Health Department:					
Health and Emergency Medical Services	$ 1,390,266.00	$ 4,397.64	$ 186,880.33	$ 0.00	$ 1,581,543.97
Child Health and Disability Prevention Program	160,656.00	49.80	4,286.86	0.00	164,992.66
Family Planning	617,611.00	1,983.58	50,571.57	76,782.01	746,948.16
Mental Health Departments:					
Mental Health	6,348,905.00	15,494.34	281,698.42	0.00	6,646,097.76
Alcoholic Treatment Program	926,462.00	36,782.80	30,543.86	0.00	993,788.66
Drug Abuse	285,591.00	2,213.00	15,727.62	0.00	303,531.62
Air Pollution Control	185,891.00	22.00	4,500.00	0.00	190,413.00
TOTAL	$ 9,915,382.00	$ 60,943.16	$ 574,208.66	$ 76,782.01	$ 10,627,315.83

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 202,832.90	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 202,832.90	$ 3,777.36
39,109.82	24,286.03	0.00	0.00	0.00	63,395.85	3,096.15
21,827.15	2,571.31	1,086.14	0.00	540.00	26,024.60	18,126.84
0.00	3,009.45	0.00	0.00	0.00	3,009.45	1,066.55
$ 1,383,090.09	$ 439,133.26	$ 1,880.09	$ (90,178.66)	$ 14,076.58	$ 1,748,001.36	$ 99,254.41
$22,334,295.04	$ 8,511,491.05	$ 70,970.40	$ (799,059.01)	$ 240,649.19	$ 30,358,346.67	$ 742,068.95
$ 240,103.12	$ 472,267.80	$ 2,680.36	$ (796,859.43)	$ 8,705.69	$ (73,102.46)	$ 56,607.46
1,496,164.11	4,774,963.61	335,810.78	(659,803.91)	4,416,861.89	10,363,996.48	1,579,272.88
$ 1,736,267.23	$ 5,247,231.41	$ 338,491.14	$ (1,456,663.34)	$4,425,567.58	$ 10,290,894.02	$ 1,635,880.34
$ 19,479.43	$ 15,932.68	$ 0.00	$ 0.00	$ 0.00	$ 35,412.11	$ 6,730.13
0.00	213,000.26	24,744.36	(240.00)	0.00	237,504.62	76,336.38
$ 19,479.43	$ 228,932.94	$ 24,744.36	$ (240.00)	$ 0.00	$ 272,916.73	$ 83,066.51
$ 1,755,746.66	$ 5,476,164.35	$ 363,235.50	$ (1,456,903.34)	$4,425,567.58	$ 10,563,810.75	$ 1,718,946.85
$ 1,213,692.00	$ 425,419.92	$ 1,841.62	$ (174,426.91)	$ 1,868.95	$ 1,468,395.58	$ 113,148.39
91,103.29	82,604.42	0.00	(14,068.00)	30.00	159,669.71	5,322.95
319,833.48	361,632.95	1,952.07	(2,520.00)	66,049.66	746,948.16	0.00
3,104,112.34	3,390,244.38	5,816.05	(122,027.68)	31,204.75	6,409,349.84	236,747.92
581,435.86	323,744.93	19,085.36	(14,948.79)	3,345.00	912,662.36	81,126.30
159,354.56	97,918.67	0.00	0.00	2,675.75	259,948.98	43,582.64
141,567.95	34,851.77	975.47	0.00	0.00	177,395.19	13,017.81
$ 5,611,099.48	$ 4,716,417.04	$ 29,670.57	$ (327,991.38)	$ 105,174.11	$ 10,134,369.82	$ 492,946.01

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Added (Deleted) Year End	Total Available
SANITATION					
Environmental Resources	$ 993,462.00	$ 1,826.32	$ 5,082.77	$ 0.00	$ 1,000,371.09
Contribution to Fink Road Landfill	29,183.00	0.00	1,600.00	0.00	30,783.00
TOTAL	$ 1,022,645.00	$ 1,826.32	$ 6,682.77	$ 0.00	$ 1,031,154.09
TOTAL HEALTH AND SANITATION FUNCTION	$ 10,938,027.00	$ 62,769.48	$ 580,891.43	$ 76,782.01	$ 11,658,469.92
PUBLIC ASSISTANCE					
ADMINISTRATION					
Income Maintenance and Social Services	$ 14,150,883.00	$ 13,780.95	$ (711,102.65)	$ 0.00	$ 13,453,561.30
TOTAL	$ 14,150,883.00	$ 13,780.95	$ (711,102.65)	$ 0.00	$ 13,453,561.30
DIRECT FINANCIAL AID					
Adoptions	$ 51,736.00	$ 0.00	$ 10,000.00	$ 0.00	$ 61,736.00
Aid to Children in Boarding Homes and Institutions	2,381,652.00	0.00	0.00	0.00	2,381,652.00
Aid to Disabled	0.00	0.00	0.00	0.00	0.00
Aid to Families with Dependent Children - FG	29,813,636.00	0.00	(258,782.35)	0.00	29,554,853.65
Aid to Families with Dependent Children - U	8,206,275.00	0.00	2,620,634.35	0.00	10,826,909.35
Aid to Indochinese	1,996,020.00	0.00	0.00	0.00	1,996,020.00
Refugee Program	95,508.00	0.00	0.00	0.00	95,508.00
General Assistance	1,394,018.00	0.00	0.00	0.00	1,394,018.00
Special Circumstances	358,571.00	0.00	(10,000.00)	0.00	348,571.00
Special Circumstances - Prior Year	150,000.00	0.00	0.00	0.00	150,000.00
Returned Warrants	0.00	0.00	3,034.00	0.00	3,034.00
TOTAL	$ 44,447,416.00	$ 0.00	$ 2,364,886.00	$ 0.00	$ 46,812,302.00
HOSPITAL CARE					
General Fund Support of Scenic General Hospital	$ 4,136,258.00	$ 3,251,369.52	$ 586,053.00	$ 0.00	$ 7,973,680.52
TOTAL	$ 4,136,258.00	$ 3,251,369.52	$ 586,053.00	$ 0.00	$ 7,973,680.52
PUBLIC EMPLOYMENT PROGRAMS - MEMO (See Total)					
CETA II					
CETA Two - B, C 1981		12.00			
CETA Two - B, C 1981/82					
CETA Two - D 1981 PSE		234.00			
CETA Two - D 1981 Contracts					

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 745,058.58	$ 225,488.30	$ 352.86	$ (937.67)	$ 1,012.67	$ 970,974.74	$ 29,396.35
0.00	30,783.00	0.00	0.00	0.00	30,783.00	0.00
$ 745,058.58	$ 256,271.30	$ 352.86	$ (937.67)	$ 1,012.67	$ 1,001,757.74	$ 29,396.35
$ 6,356,158.06	$ 4,972,688.34	$ 30,023.43	$ (328,929.05)	$ 106,186.78	$ 11,136,127.56	$ 522,342.36
$ 8,541,750.56	$ 4,041,369.07	$ 1,640.82	$ (123,728.80)	$ 5,627.36	$ 12,466,659.01	$ 986,902.29
$ 8,541,750.56	$ 4,041,369.07	$ 1,640.82	$ (123,728.80)	$ 5,627.36	$ 12,466,659.01	$ 986,902.29
$ 0.00	$ 59,935.28	$ 0.00	$ 0.00	$ 0.00	$ 59,935.28	$ 1,800.72
0.00	2,180,301.77	0.00	0.00	0.00	2,180,301.77	201,350.23
0.00	(790.00)	0.00	0.00	0.00	(790.00)	790.00
0.00	29,136,168.19	0.00	0.00	0.00	29,136,168.19	418,685.46
0.00	10,558,110.77	0.00	0.00	0.00	10,558,110.77	268,798.58
0.00	810,880.80	0.00	0.00	0.00	810,880.80	1,185,139.20
0.00	78,953.00	0.00	0.00	0.00	78,953.00	16,555.00
0.00	1,213,113.79	0.00	0.00	0.00	1,213,113.79	180,904.21
0.00	166,076.30	0.00	0.00	0.00	166,076.30	182,494.70
0.00	66,664.18	0.00	0.00	0.00	66,664.18	83,335.82
0.00	2,347.50	0.00	0.00	0.00	2,347.50	686.50
$ 0.00	$44,271,761.58	$ 0.00	$ 0.00	$ 0.00	$ 44,271,761.58	$ 2,540,540.42
$ 0.00	$ 5,195,246.27	$ 56,289.38	$ 0.00	$ 240,866.00	$ 5,492,401.65	$ 2,481,278.87
$ 0.00	$ 5,195,246.27	$ 56,289.38	$ 0.00	$ 240,866.00	$ 5,492,401.65	$ 2,481,278.87
$ 752,834.48	$ 279,454.60	$ 2,589.32			$ 1,034,878.40	
2,097,078.82	724,418.67	93.29			2,821,590.78	
74,676.26	90,921.27				165,597.53	
39,608.76	250.56				39,859.32	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PUBLIC EMPLOYMENT PROGRAMS Continued					
CETA IV					
YCCIP 1981					
YETP 1981		$ 208.00			
SYEP 1981					
YETP 1982					
CETA VI					
1981 PSE		$ 604.00			
1981 Contracts					
CETA VII					
PSIP 1981					
PSIP 1981/82					
CETA ADMINISTRATION POOL					
1981		$ 1,654.78	$ 90.55		
1981/82					
1979/80		90.55	(90.55)		
CETA APPROPRIATIONS	$ 8,423,652.00				
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 8,423,652.00	$ 2,803.33	$ 0.00	$ 0.00	$ 8,426,455.33
OTHER PUBLIC ASSISTANCE					
California Children's Services	$ 739,093.00	$ 25.80	$ 2,626.89	$ 0.00	$ 741,745.69
Veteran's Services	164,636.00	0.00	1,148.56	0.00	165,784.56
Area Agency on Aging	873,807.00	25,072.47	141,140.79	0.00	1,040,020.26
TOTAL	$ 1,777,536.00	$ 25,098.27	$ 144,916.24	$ 0.00	$ 1,947,550.51
TOTAL PUBLIC ASSISTANCE PROGRAMS	$ 72,935,745.00	$ 3,293,052.07	$ 2,384,752.59	$ 0.00	$ 78,613,549.66
EDUCATION					
SCHOOL ADMINISTRATION					
Superintendent of Schools	$ 571,355.00	$ 0.00	$ 0.00	$ 0.00	$ 571,355.00
TOTAL	$ 571,355.00	$ 0.00	$ 0.00	$ 0.00	$ 571,355.00

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 51,836.46	$ 3,143.90				$ 54,980.36	
126,902.51	45,861.17				172,763.68	
813,938.41	156,646.73				970,585.14	
58,208.94	10,853.38				69,062.32	
$ 94,041.38	$ 104,664.52	$ (474.21)			$ 198,231.69	
57.65	(4.00)				53.65	
$ 131,097.36	$ 54,502.99				$ 185,600.35	
291,765.52	160,155.77	$ 276.28			452,197.57	
$ 154,752.76	$ 447,131.12	$ 9,083.78	$ (287,752.29)		$ 323,215.37	
669,131.20	621,747.47	509.41	(186,935.52)	$ 95.00	1,104,547.56	
$ 5,355,930.51	$ 2,699,748.15	$ 12,077.87	$ (474,687.81)	$ 95.00	$ 7,593,163.72	$ 833,291.61
$ 296,774.42	$ 332,721.77	$ 0.00	$ 0.00	$ 1,043.00	$ 630,539.19	$ 111,206.50
134,775.84	24,083.80	0.00	0.00	0.00	158,859.64	6,924.92
94,670.46	899,824.29	0.00	(3,337.60)	0.00	991,157.15	48,863.11
$ 526,220.72	$ 1,256,629.86	$ 0.00	$ (3,337.60)	$ 1,043.00	$ 1,780,555.98	$ 166,994.53
$14,423,901.79	$57,464,754.93	$ 70,008.07	$ (601.754.21)	$ 247,631.36	$ 71,604,541.94	$ 7,009,007.72
$ 149,527.45	$ 354,242.33	$ 0.00	$ 0.00	$ 0.00	$ 503,769.78	$ 67,585.22
$ 149,527.45	$ 354,242.33	$ 0.00	$ 0.00	$ 0.00	$ 503,769.78	$ 67,585.22

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
OTHER EDUCATION					
Cooperative Extension	$ 287,881.00	$ 981.58	$ 9,621.71	$ 0.00	$ 298,484.29
County Library	3,113,834.00	91,306.84	54,502.61	36,689.52	3,296,332.97
Inmate Education Program	0.00	3,384.31	0.00	112.08	3,496.39
Juvenile Hall Library Project	0.00	0.00	52,000.00	0.00	52,000.00
TOTAL	$ 3,401,715.00	$ 95,672.73	$ 116,124.32	$ 36,801.60	$ 3,650,313.65
TOTAL EDUCATION FUNCTION	$ 3,973,070.00	$ 95,652.73	$ 116,124.32	$ 36,801.60	$ 4,221,668.65
RECREATION AND CULTURAL SERVICES					
Parks and Recreation	$ 1,155,389.00	$ 36,490.00	$ 7,061.88	$ 0.00	$ 1,198,940.88
Community Arts Commission	50,950.00	4,075.80	24,750.00	0.00	79,775.80
TOTAL RECREATION FUNCTION	$ 1,206,339.00	$ 40,565.80	$ 31,811.88	$ 0.00	$ 1,278,716.68
DEBT SERVICE					
BOND AND INTEREST REDEMPTION					
Bond Service	$ 600.00	$ 0.00	$ 0.00	$ 0.00	$ 600.00
Bond Redemption	260,000.00	0.00	0.00	0.00	260,000.00
Interest Paid on Bonds	7,090.00	0.00	0.00	0.00	7,090.00
Transfer to the General Fund	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE FUNCTION	$ 267,690.00	$ 0.00	$ 0.00	$ 0.00	$ 267,690.00
APPROPRIATIONS FOR CONTINGENCIES	$ 3,000,000.00	$ 0.00	$(1,341,712.27)	$(626,910.32)	$ 1,031,377.41
GRAND TOTAL	$138,000,660.00	$10,523,557.99	$ 4,691,507.75	$ 0.00	$153,215,725.74
BREAKDOWN BY FUND					
General	$119,261,768.00	$ 4,029,745.28	$ 2,728,322.08	$ 0.00	$126,019,835.36
Road	6,604,346.00	4,415,142.69	907,285.67	0.00	11,926,774.36
Superintendent of Schools	571,355.00	0.00	0.00	0.00	571,355.00
Debt Service	267,690.00	0.00	0.00	0.00	267,690.00
Department of Justice, Alcohol and Drug Analysis	268,449.00	20,000.00	0.00	0.00	288,449.00
County Fire Service	188,754.00	0.00	0.00	0.00	188,754.00
Fish and Game	6,101.00	0.00	0.00	0.00	6,101.00
General Revenue Sharing	2,222,732.00	2,055,844.69	1,044,109.00	0.00	5,322,685.69
Air Pollution Control	185,891.00	22.00	4,500.00	0.00	190,413.00
Litter Cleanup	(78.00)	0.00	0.00	0.00	(78.00)

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 162,162.43	$ 116,393.69	$ 0.00	$ (576.20)	$ 8,988.00	$ 286,967.92	$ 11,516.37
2,130,108.81	1,078,209.36	13,341.52	(161.70)	74,834.98	3,296,332.97	0.00
0.00	152.59	2,803.80	0.00	540.00	3,496.39	0.00
0.00	0.00	0.00	0.00	52,000.00	52,000.00	0.00
$ 2,292,271.24	$ 1,194,755.64	$ 16,145.32	$ (737.90)	$ 136,362.98	$ 3,638,797.28	$ 11,516.37
$ 2,441,798.69	$ 1,548,997.97	$ 16,145.32	$ (737.90)	$ 136,362.98	$ 4,142,567.06	$ 79,101.59
$ 893,585.92	$ 366,934.34	$ 18,454.51	$ (184,562.30)	$ 6,919.54	$ 1,101,332.01	$ 97,608.27
0.00	17,813.03	0.00	0.00	17,338.62	35,151.65	44,624.15
$ 893,585.92	$ 384,747.37	$ 18,454.51	$ (184,562.30)	$ 24,258.16	$ 1,136,483.66	$ 142,233.02
$ 0.00	$ 658.40	$ 0.00	$ 0.00	$ 0.00	$ 658.40	$ (58.40)
0.00	260,000.00	0.00	0.00	0.00	260,000.00	0.00
0.00	7,090.00	0.00	0.00	0.00	7,090.00	0.00
0.00	50,812.21	0.00	0.00	0.00	50,812.21	(50,812.21)
$ 0.00	$ 318,560.61	$ 0.00	$ 0.00	$ 0.00	$ 318,560.61	$ (50,870.61)
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,031,377.41
$57,114,450.15	$95,942,298.78	$3,347,951.83	$(23,463,277.81)	$6,202,275.16	$139,143,698.11	$14,072,027.63
$49,731,157.01	$86,373,328.79	$ 387,917.87	$(21,531,926.66)	$ 861,677.80	$115,822,154.81	$10,197,680.55
1,736,267.23	5,247,231.41	338,491.14	(1,456,663.34)	4,425,567.58	10,290,894.02	1,635,880.34
149,527.45	354,242.33	0.00	0.00	0.00	503,769.78	67,585.22
0.00	318,560.61	0.00	0.00	0.00	318,560.61	(50,870.61)
0.00	182,251.67	0.00	0.00	20,000.00	202,251.67	86,197.33
0.00	179,870.22	0.00	0.00	0.00	179,870.22	8,883.78
0.00	6,193.45	627.54	0.00	0.00	6,820.99	(719.99)
0.00	538,120.72	2,607,861.94	0.00	894,934.78	4,040,917.44	1,281,768.25
141,567.95	34,851.77	975.47	0.00	0.00	177,395.19	13,017.81
0.00	0.00	0.00	0.00	0.00	0.00	(78.00)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1982

	APPROPRIATIONS				
	Budgeted July 1, 1981	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
BREAKDOWN BY FUND Continued					
Public Employment Programs:					
CETA Two - D 1981 PSE	$	$ 234.00	$	$	$ 234.00
CETA Two - B, C 1981/82					
CETA Two - B, C 1981		12.00			12.00
CETA Four - SYEP 1981					
CETA Four - YETP 1981		208.00			208.00
CETA Four - YETP 1982					
CETA Four - YCCIP 1981					
CETA Six		604.00			604.00
CETA Seven - PSIP 1981/82					
CETA Seven - PSID 1981					
CETA Administration Pool 1979/80		90.55	(90.55)		
CETA Administration Pool 1981/82					
CETA Administration Pool 1981	8,423,652.00	1,654.78	90.55		8,425,397.33
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 8,423,652.00	$ 2,803.33	$ 0.00	$ 0.00	$ 8,426,455.33
Other Grant Fund:					
Council on Criminal Justice	$ 0.00	$ 0.00	$ 7,291.00	$ 0.00	$ 7,291.00
GRAND TOTAL	$138,000,660.00*	$10,523,557.99	$ 4,691,507.75	$ 0.00	$153,215,725.74

*Refer to the Stanislaus County Final Budget for Fiscal Year 1981-1982, Page 17.
**To Auditor's Exhibit XI, Schedule B
***Individual totals to Auditor's Exhibit II, Schedule A

(1) Includes reimbursed work credits in the amount of $609,058.06 for the Road Fund.

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied (1)	Encumbrances	Total	Unencumbered Balance
$ 114,285.02	$ 91,171.83	$	$	$	$ 205,456.85	$ (205,222.85)
2,097,078.82	724,418.67	93.29			2,821,590.78	(2,821,590.78)
752,834.48	279,454.60	2,589.32			1,034,878.40	(1,034,866.40)
813,938.41	156,646.73				970,585.14	(970,585.14)
126,902.51	45,861.17				172,763.68	(172,555.68)
58,208.94	10,853.38				69,062.32	(69,062.32)
51,836.46	3,143.90				54,980.36	(54,980.36)
94,099.03	104,660.52	(474.21)			198,285.34	(197,681.34)
291,765.52	160,155.77	276.28			452,197.57	(452,197.57)
131,097.36	54,502.99				185,600.35	(185,600.35)
669,131.20	621,747.47	509.41	(186,935.52)	95.00	1,104,547.56	(1,104,547.56)
154,752.76	447,131.12	9,083.78	(287,752.29)		323,215.37	8,102,181.96
$ 5,355,930.51	$ 2,699,748.15	$ 12,077.87	$ (474,687.81)	$ 95.00	$ 7,593,163.72	$ 833,291.61
$ 0.00	$ 7,899.66	$ 0.00	$ 0.00	$ 0.00	$ 7,899.66	$ (608.66)
$57,114,450.15	$95,942,298.78	$3,347,951.83**	$(23,463,277.81)	$6,202,275.16	$139,143,698.11	$14,072,027.63***

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE F

	Balance June 30, 1982	Balance June 30, 1981	Cash Increase or (Decrease)	
GENERAL FUND				
Imprest Cash	$ 106,295.00	$ 148,785.00	$ 42,490.00	
Accounts Receivable	5,747,437.04	8,607,805.64	2,860,368.60	
Taxes Receivable - Revenue Accrued	1,259,956.92	692,284.85	(567,672.07)	
Inventory	0.00	18,070.46	18,070.46	
Loans and Advances Receivable	0.00	118,463.53	118,463.53	
Accounts Payable	115,138.01	745,511.53	(630,373.52)	
Return of Contributed Assets - J4455			763,558.02	
Interfund Transfer - J1450			10,854.20	
TOTAL				$2,615,759.22
ROAD FUND				
Accounts Receivable	$ 203,885.43	$ 922,079.94	$ 718,194.51	
Deposits With Others	865,417.67	914,285.67	48,868.00	
Inventory	594,977.42	372,137.24	(222,840.18)	
Loans Receivable	61,770.18	61,770.18	0.00	
Installment Payment for Internal Service Fund			(75,000.00)	
TOTAL				469,222.33
PUBLIC WORKS TITLE I PROJECT GRANT				
Interfund Transfer - J1450			$ (10,854.20)	
TOTAL				(10,854.20)
COUNCIL ON CRIMINAL JUSTICE				
Accounts Receivable	$ 0.00	$ 3,889.00	$ 3,889.00	
TOTAL				3,889.00
SUPERINTENDENT OF SCHOOLS				
Taxes Receivable - Revenue Accrued	$ 0.00	$ 8,159.20	$ 8,159.20	
TOTAL				8,159.20

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE F--Continued

	Balance June 30, 1982	Balance June 30, 1981	Cash Increase or (Decrease)	
COUNTY FIRE SERVICE				
Taxes Receivable - Revenue Accrued	$ 0.00	$ 4,418.88	$ 4,418.88	
TOTAL				$ 4,418.88
FISH AND GAME				
Accounts Receivable	0.00	380.00	380.00	
TOTAL				380.00
DEPARTMENT OF JUSTICE, ALCOHOL AND DRUG ANALYSIS				
Accounts Receivable	0.00	1,540.00	1,540.00	
TOTAL				1,540.00
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$3,092,514.43**

**To Auditor's Exhibit II, Schedule C.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE G

LOANS AND ADVANCES RECEIVABLE		
Road Fund	$61,770.18	
TOTAL LOANS AND ADVANCES RECEIVABLE		$61,770.18*
LOANS PAYABLE		
To Road Fund:		
Alley Improvement Assessment Districts: (1)		
Edgewood Estates - Street Lights	$ 2,086.98	
El Dorado Street Improvement	2,657.33	
Hawthorne Street Improvement	2,297.57	
Lincoln Estates - Sidewalks	264.60	
Paradise Tract/Block 4017	19.22	
River Road-Grayson Street Improvement	50,592.85	
Sylvan Village/Block 12623	3,734.75	
Sylvan Village/Block 12626	116.88	
TOTAL LOANS PAYABLE		$61,770.18

*To Auditor's Exhibit II.
(1) See Auditor's Exhibit IX, Schedule G.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE H

	June 30, 1982 (1)	June 30, 1981	Increase (Decrease) (2)
GENERAL FUND			
Reserve for Imprest Cash	$ 106,295.00	$ 148,785.00	$ (42,490.00)
Reserve for Inventories	0.00	18,070.46	(18,070.46)
Reserve for Loans Receivable	0.00	118,463.53	(118,463.53)
Reserve for Accounts Receivable	0.00	0.00	0.00
Reserve for Uncollected Taxes	52,498.20	164,425.99	(111,927.79)
Reserve for Advance to Hospital	17,925,432.32	17,294,731.14	630,701.18
Reserve for Advance to I. S. and Enterprise Funds	768,383.20	1,405,246.46	(636,863.26)
General Reserve	319,442.00	2,229,565.00	(1,910,123.00)
TOTAL	$19,172,050.72	$21,379,287.58	$(2,207,236.86)
ROAD FUND			
Reserve for Imprest Cash	$ 15.00	$ 15.00	$ 0.00
Reserve for Inventories	594,977.42	372,137.24	222,840.18
Reserve for Loans Receivable	61,770.18	61,770.18	0.00
Reserve for Deposits with Others	0.00	914,285.67	(914,285.67)
General Reserve	29,613.61	0.00	29,613.61
TOTAL	$ 686,376.21	$ 1,348,208.09	$ (661,831.88)
LITTER CLEANUP FUND			
General Reserve	$ 5,520.49	$ 5,705.00	$ (184.51)
OFF-HIGHWAY FUND			
General Reserve	$ 20,217.07	$ 14,750.00	$ 5,467.07
DEBT SERVICE FUND			
Reserve for Uncollected Taxes	$ 0.00	$ 0.00	$ 0.00
General Reserve	0.00	3,545.00	(3,545.00)
TOTAL	$ 0.00	$ 3,545.00	$ (3,545.00)
FISH AND GAME FUND			
General Reserve	$ 2,414.59	$ 2,047.00	$ 367.59
COUNTY FIRE SERVICE			
Reserve for Uncollected Taxes	$ 0.00	$ 2,680.88	$ (2,680.88)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
JUNE 30, 1982

	June 30, 1982 (1)	June 30, 1981	Increase (Decrease) (2)
SUPERINTENDENT OF SCHOOLS			
Reserve for Uncollected Taxes	$ 0.00	$ 4,752.55	$ (4,752.55)
GENERAL REVENUE SHARING			
General Reserve	$ 0.00	$ 298,163.00	$ (298,163.00)
AIR POLLUTION CONTROL			
General Reserve	$ 2,493.78	$ 59,508.00	$ (57,014.22)
GRAND TOTAL	$19,889,072.86	$23,118,647.10	$(3,229,574.24)

(1) To Auditor's Exhibit II
(2) To Auditor's Exhibit II, Schedule B

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
IMPREST CASH
JUNE 30, 1982

AUDITOR'S EXHIBIT II
SCHEDULE I

Department	Number of Funds	Revolving	Special	Change	Total	Change From Prior Year
GENERAL FUND						
Agricultural Commissioner	1	$ 100.00	$	$	$ 100.00	$
Animal Control	2	50.00		150.00	200.00	
Auditor's Office	3	12,010.00			12,010.00	(43,000.00)
Building Inspection	1			50.00	50.00	
Clerk-Recorder	2	300.00		300.00	600.00	
Clerk-Elections	1	100.00			100.00	(400.00)
Collections Division	2	200.00		125.00	325.00	25.00
Cooperative Extension	1			40.00	40.00	
County Counsel	1	10.00			10.00	
Coroner	1			20.00	20.00	
District Attorney	3	300.00	5,000.00		5,300.00	
Drug Abuse	1			25.00	25.00	
Health Department	5	260.00		50.00	310.00	
Honor Farm	1	50.00			50.00	
Library	8	110.00		100.00	210.00	(15.00)
Marshall	1			50.00	50.00	
Mental Health	5	245.00		50.00	295.00	
Municipal Court	1			100.00	100.00	
Municipal Court Branches	5			190.00	190.00	
Parks	6	100.00		265.00	365.00	
Planning	1			10.00	10.00	
Probation	1			100.00	100.00	
Public Administrator	1	300.00			300.00	
Public Works	2	20,000.00		50.00	20,050.00	
Purchasing	4	13,050.00			13,050.00	
Ridesharing	1	100.00			100.00	
Sheriff	5	49,110.00		125.00	49,235.00	
Treasurer and Tax Collector	3	300.00		200.00	500.00	
Welfare Administration	4	2,600.00			2,600.00	900.00
TOTAL GENERAL FUND	73	$ 99,295.00	$5,000.00	$2,000.00	$106,295.00	$(42,490.00)
ROAD FUND						
Test Wt. Tickets, Etc.	1	15.00			15.00	
TOTAL	74	$ 99,310.00	$5,000.00	$2,000.00	$106,310.00*	$(42,490.00)**

*To Auditor's Exhibit II
**To Auditor's Exhibit II, Schedule B

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II

NOTE 1: ACCOUNTS RECEIVABLE - JUNE 30, 1982

Financial Statement - Exhibit II			$5,951,322.47
General Fund:			
Prior Year-1978/79			
Road Fund Purchase of I.S. Fund		$ 27,331.70	
Prior Year-1980/81			
State Aid for Mental Health	$ 159,761.73		
Other Revenue	1,386.24		
		161,147.97	
Current Year-1981/81			
Sales Tax	230,776.54		
Property Transfer Tax	17,221.25		
		247,997.79	
Licenses, Permits, Franchises		16,317.40	
Fines and Forfeitures		745.00	
Rents and Concessions		5,712.18	
Welfare Claims	2,784,233.50		
Health Departments Claims	534,216.00		
Family Support Claim	307,634.50		
Mental Health claims	934,236.12		
Boating grant	53,457.00		
Other grants	1,372.40		
Motor Vehicle In-Lieu Tax	288,364.77		
Other State Revenue	237,823.23		
Other Federal Revenue	8,620.00		
		5,149,957.52	
Charges for Current Service		124,498.32	
Other Revenue		13,729.16	
Total General Fund			$5,747,437.04
Road Fund:			
Prior Year-1979/80			
Other Revenue - R/WC (W.O. 1804)		47,500.00	
Current Year-1981/81			
Licenses and Permits	63.00		
Court Fines	2,362.03		
Other Revenue- R/WC	152,758.00		
Other Revenue	1,202.40		
		156,385.43	
Total Road Fund			203,885.43
ACCOUNTS RECEIVABLE, June 30, 1982			$5,951,322.47

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II-Continued

NOTE 1: ACCOUNTS RECEIVABLE, continued

Statement I Adjustment:
General Fund Accounts Receivable was increased by $328,771.00 for additional Mental Health claims. Accounts Receivable was decreased by reclassification to "Due From Other Funds" in the amount of $27,331.70.

NOTE 2: ACCOUNTS PAYABLE

Because of the large volume of unpaid invoices and claims representing incurred liability at the end of the fiscal year, the Auditor-Controller has allowed the Accounts Payable section of his office to continue to write June 30 dated warrants for those expenditures of the prior period during the first two weeks of July. This activity is detailed below in Statement I Adjustments.

Financial Statement-Exhibit II			$115,138.01
General Fund:			
Accrued in prior year, but considered current payables:			
State Audit, Muni Court	$17,887.50		
Tulare County, change of venue costs	3,600.88		
		$ 21,488.38	
Current Year-1981/82			
Animal Control deposits	$ 605.00		
Court Referral	2,334.70		
District Attorney	440.64		
Mental Health	16,231.00		
Family Planning	5,939.94		
Health Department	554.40		
Advertising County Resources	1,000.00		
Welfare	37,407.83		
County Justice System	732.00		
Probation	18,073.33		
Coroner	1,002.00		
Election Department	2,862.19		
Board of Supervisors	6,138.00		
Sheriff	328.60		
		93,649.63	
Total General Fund Accounts Payable, 6/30/82			$115,138.01

Statement I Adjustments:
In the General Fund, there were additional liabilities in the amount of $92,122.71 for general government expenditures. Warrants disbursed subsequent to June 30, 1982, and recorded as June, 1982 transactions in the amount of $694,962.59. Payroll warrants in the amount of $3,398,868.26.

In the Special Revenue Funds, there were additional liabilities in the amount of $177,292.15 for public ways/facilities. Warrants disbursed subsequent to June 30, 1982, and recorded as June, 1982 transactions, in the amount of $303,857.18. Payroll warrants in the amount of $88,584.44.

In the Capital Projects Funds, warrants disbursed subsequent to June 30, 1982, and recorded as a June, 1982 transaction, in the amount of $162,352.45.

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II-Continued

NOTE 3: STATEMENT 1 ADJUSTMENTS - RESERVE FOR ENCUMBRANCES

Special Revenue Fund encumbrances in the amount of $865,417.67 were reclassified as Fund Balance-Reserve for Deposit with Others.

Other Auditor's encumbrances have been reclassified as Fund Balance-Designated for Subsequent Years' Expenditures:

General Fund	$732,227.30
Special Revenue Funds	52,500.00
Capital Project Funds	753,951.73

NOTE 4: TAXES RECEIVABLE

Property Taxes Receivable are reduced by allowance for uncollectible taxes and the net amount is accrued as revenue.

In Statement I, the allowance is recorded as a valuation account; County ledgers record the allowance as Fund Balance Unavailable-Reserve for Uncollected Taxes. The latter method necessitates a balancing adjustment in Schedule A in the amount of the decrease/increase for FBU-Uncollected Taxes in Schedule B.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

GENERAL INFORMATION

Internal Service Funds (or IS Funds) are county departments created to perform services for other county departments. For their services, a charge is made which includes overhead and depreciation, but recovers only actual costs of the services.

Data Processing provides electronic data processing services to all county departments.

County Garage provides car pool service and maintains special department vehicles.

Central Services provides county printing, quick copy work, and operates the mailroom.

Communications coordinates the county's telephone system and the management of all county radio and telephone systems including the "911" service. Emergency dispatch for various law enforcement and fire protection is maintained by this department.

To manage the county's self-insurance program, several IS funds have been created. The rates charged to county departments include an amount for reserves, but are not to exceed rates charges by the insurance industry. The funds are:

Workers' Compensation Self-Insurance

Health Self-Insurance

General Liability Self-Insurance

Unemployment Self-Insurance

Working capital for the Internal Service Funds is provided by the General Fund. These contributions, including adjustments, are shown in the following schedules as "Contributed Assets." Revenue Sharing funds have also been used to purchase certain equipment for the IS Funds.

INTERNAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1982

	Total (1)	Communications	Workers' Compensation Self-Insurance
ASSETS			
Cash in Treasury (2)	$ 6,459,526.02	$(169,234.00)	$3,518,903.05
Accounts Receivable	201,113.79	192,910.08	
Deposits With Others	156,600.00		24,000.00
Inventory	365,277.70		
Structures and Improvements	139,316.29		
Accumulated Depreciation	(24,851.45)		
Equipment	3,713,533.62	332,519.91	137.27
Accumulated Depreciation	(1,346,365.09)	(64,468.72)	(12.54)
Total Assets	$ 9,664,150.88	$ 291,727.27	$3,543,027.78
LIABILITIES AND EQUITIES			
Accounts Payable (3)	$ 0.00	$ 0.00	$ 0.00
Equities:			
Contributed Assets - July 1, 1981	2,811,919.08	306,736.38	
Contributions from General Fund	(667,646.26)	95,911.76	
Contributions from Revenue Sharing	821,426.37	8,608.81	
Contributed Assets - June 30, 1982	2,965,699.19*	411,256.95	0.00
Retained Earnings (Deficit) - July 1, 1981	6,864,877.23	(146,627.71)	3,402,146.95
Net Income (Loss) 1981-82 (4)	(166,425.54)	27,098.03	140,880.83
Retained Earnings (Deficit) - June 30, 1982	6,698,451.69**	(119,529.68)	3,543,027.78***
Total Liabilities and Equities	$ 9,664,150.88	$ 291,727.27	$3,543,027.78

*To Auditor's Exhibit I:

Contributed Assets - General Fund	$ 590,248.20
Contributed Assets - Revenue Sharing	2,375,450.99

**Includes Reserve for Encumbrances:

Communications	1,263.00
Data Processing	22,971.00
County Garage	24,725.99
Central Services	4,018.45

***Retained Earnings of the Self-Insurance Funds are subject to the Board of Supervisor's restriction pursuant to State Controller's Guidelines.

(1) To Auditor's Exhibit I
(2) See Auditor's Exhibit III, Schedule A
(3) Contingent Liabilities - See Notes to Financial Condition
(4) See Auditor's Exhibit III, Schedules B through J

General Liability Self-Insurance	Unemployment Self-Insurance	Health Self-Insurance	Data Processing	County Garage	Central Services
$1,940,599.98	$833,254.52	$ (88,428.12)	$ 167,832.92	$ 386,805.40	$(130,207.73)
		97.00	7,293.91		812.80
7,600.00		125,000.00			
				80,040.39	285,237.31
				139,316.29	
				(24,851.45)	
			729,701.13	2,490,842.95	160,332.36
			(191,991.77)	(1,027,218.24)	(62,673.82)
$1,948,199.98	$833,254.52	$ 36,668.88	$ 712,836.19	$ 2,044,935.34	$ 253,500.92
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
			691,324.21	1,529,334.74	284,523.75
				(763,558.02)	
			2,360.76	769,462.74	40,994.06
0.00	0.00	0.00	693,684.97	1,535,239.46	325,517.81
1,962,944.88	858,499.47	531,750.11	14,498.91	285,235.08	(43,570.46)
(14,744.90)	(25,244.95)	(495,081.23)	4,652.31	224,460.80	(28,446.43)
1,948,199.98***	833,254.52***	36,668.88***	19,151.22	509,695.88	(72,016.89)
$1,948,199.98	$833,254.52	$ 36,668.88	$ 712,836.19	$ 2,044,935.34	$ 253,500.92

INTERNAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE A

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Other Transactions*	(1) Auditor's Balance June 30, 1982	Treasurer's Balance June 30, 1982
Communications	$ (451,729.09)	$ 2,062,336.72	$ 2,035,238.69	$ 255,397.06	$ (169,234.00)	$ (169,234.00)
Workers' Compensation Self-Insurance	3,378,022.22	526,541.05	385,660.22	0.00	3,518,903.05	3,518,903.05
General Liability Self-Insurance	1,955,344.88	269,548.49	284,293.39	0.00	1,940,599.98	1,940,599.98
Unemployment Self-Insurance	858,499.47	142,076.88	167,321.83	0.00	833,254.52	833,254.52
Health Self-Insurance	406,750.11	2,791,549.52	3,286,630.75	(97.00)	(88,428.12)	(88,428.12)
Data Processing	54,953.49	1,079,666.32	1,075,014.01	108,227.12	167,832.92	167,832.92
County Garage	600,036.98	1,743,333.37	1,518,872.57	(437,692.38)	386,805.40	386,805.40
Central Services	7,205.78	1,866,958.02	1,895,404.45	(108,967.08)	(130,207.73)	(130,207.73)
TOTAL	$6,809,083.84	$10,482,010.37	$10,648,435.91	$(183,132.28)	$6,459,526.02	$6,459,526.02

*See Auditor's Exhibit III, Schedule FF

(1) To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE B

COMMUNICATIONS

INCOME		
Emergency Communications:		
County Departments	$458,276.99	
Outside Agencies	685,826.07	
Centrex Telephone System	407,264.84	
Long Distance Service	59,633.58	
Installation Service	23,592.84	
Radio System	61,298.28	
ATSS Long Distance	67,299.24	
Administrative Services	125,242.86	
Public Telephone System	67,723.96	
Other Telephone Communications	84,158.51	
Maintenance Contract - Alarms	4,754.40	
Non-Dispatch CLETS Users	10,591.22	
CLETS Maintenance	3,338.53	
Other Revenue	3,513.00	
		$2,062,514.32
EXPENSES		
Salaries, Wages and Benefits	$949,427.45	
Communications	20,226.78	
Janitorial Service	5,578.96	
Insurance	370.21	
Equipment Maintenance	27,985.18	
Building/Grounds Maintenance	8,192.68	
Office Supplies	4,865.81	
Postage	702.94	
Data Processing Services	2,275.78	
Maintenance Contract - Radio	83,525.26	
Telephone Systems Rents/Leases	705,906.74	
Contract Services/Equipment, Clock, Alarm and Conduit	45,556.36	
Other Rents/Leases	115,888.25	
Administrative Services	29,143.76	
Travel	4,830.57	
Utilities	5,264.16	
Depreciation	25,675.40	
		2,035,416.29
NET INCOME (LOSS)		$ 27,098.03*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

COMMUNICATIONS
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1981	$298,793.27	$ 38,793.32
Acquisitions		
Purchases	$ 6,679.22	
Contributed by General Fund	27,047.42	
Total	$ 33,726.64	
Dispositions		
Disposals	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		25,675.40
BALANCE - June 30, 1982	$332,519.91*	$ 64,468.72*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE C

WORKERS' COMPENSATION SELF-INSURANCE

INCOME		
Charges to Department	$ 1,673.20	
Interest	487,410.29	
Revenue from Subrogations	35,560.56	
Other Revenue	1,897.00	
		$526,541.05
EXPENSES		
Office Supplies/Postage	$ (.02)	
Administration Contract	27,289.98	
Administrative Services	38,047.29	
Disability and Loss Expense	300,928.97	
Excess Insurance Premiums	19,394.00	
		385,660.22
NET INCOME (LOSS)		$140,880.83*

WORKERS'COMPENSATION SELF-INSURANCE
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1981	$ 137.27	$ 12.54
Current Year Depreciation		0.00
BALANCE - June 30, 1982	$ 137.27*	$ 12.54*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE D

GENERAL LIABILITY SELF-INSURANCE

INCOME		
Interest	$269,548.49	
		$269,548.49
EXPENSES		
Claims Administration Contract	$ 17,265.00	
Administrative Services	23,408.45	
Auto Liability Loss Expense	27,267.58	
General Liability Loss Expense	158,852.36	
Excess Insurance	57,500.00	
		284,293.39
NET INCOME (LOSS)		$(14,744.90)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE E

UNEMPLOYMENT SELF-INSURANCE

INCOME		
Interest	$142,076.88	
		$142,076.88
EXPENSES		
Claims Administration Contract	$ 5,680.00	
Administrative Services	807.58	
Unemployment Claims	160,834.25	
		167,321.83
NET INCOME (LOSS)		$(25,244.95)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE G

HEALTH SELF-INSURANCE

INCOME		
Charges to Departments	$1,891,159.57	
Employee Dependent Charges	522,488.49	
Retired Employee Charges	274,078.10	
Special District Employer/Employee Charges	57,098.95	
Interest	46,724.41	
		$2,791,549.52
EXPENSES		
Benefit Administration Contract	$ 96,032.55	
Administrative Services	38,096.84	
Loss Expense - Medical Payments	3,116,516.82	
Life Insurance Purchases	35,984.54	
		3,286,630.75
NET INCOME (LOSS)		$ (495,081.23)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE H

DATA PROCESSING

INCOME		
Charges to Departments	$1,039,542.72	
Outside Agencies	39,828.40	
Other Income	295.20	
		$1,079,666.32
EXPENSES		
Salaries, Wages and Benefits	$ 639,943.50	
Communications	14,656.43	
Consumable Supplies	68,177.20	
Janitorial Services	13,336.32	
Insurance	740.01	
Maintenance - Equipment	45,150.34	
Maintenance - Structures and Grounds	9,780.62	
Office Supplies	1,542.14	
Postage	144.18	
Software	22,808.40	
Administrative Services	20,381.09	
Rents and Leases - Equipment	87,935.43	
Microfiche Expense	19,815.53	
Education and Training	856.53	
Mileage and Travel	2,710.77	
Utilities	10,360.93	
Cartage	1,073.84	
Depreciation	115,600.75	
		1,075,014.01
NET INCOME (LOSS)		$ 4,652.31*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1981	$727,260.65	$ 76,391.02
Acquisitions		
Purchases	$ 79.72	
Contributed by Revenue Sharing	2,360.76	
Total	$ 2,440.48	
Dispositions		
Disposals	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		115,600.75
BALANCE - June 30, 1982	$729,701.13*	$191,991.77*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE I

COUNTY GARAGE

INCOME			
Charges to Departments:			
Car Pool Usage		$1,509,483.08	
Special Department Equipment Charges		122,654.40	
Scrap Sales		250.00	
Shuttle/Jury Bus		53,317.48	
Pick Up/Delivery		8,115.17	
Gain on Sale of Fixed Assets		25,940.94	
Other Revenue		20,735.51	
Other Sales		2,836.79	
			$1,743,333.37
EXPENSES			
Salaries, Wages and Benefits		$ 450,715.43	
Communications		2,276.50	
Dry Goods		3,254.90	
Cleaning Supplies/Janitorial Service		556.50	
Postage		115.39	
Insurance		277.69	
Maintenance - Equipment		2,681.76	
Maintenance - Structures and Grounds		2,427.91	
Office Supplies		770.79	
Library and Reference Books		281.91	
Data Processing Services		2,023.65	
Administrative Services		32,226.98	
Loss on Disposal of Fixed Assets		22,244.34	
Small Tools and Instruments		3,502.88	
Materials - Inventory July 1, 1981	$ 79,224.64		
Add: Purchases 1981-82	703,247.86		
	782,472.50		
Less: Inventory June 30, 1982	80,040.39	702,432.11	
Mileage and Travel/Garage Expense		31,550.39	
Utilities		6,391.63	
Depreciation		255,141.81	
			1,518,872.57
NET INCOME (LOSS)			$ 224,460.80*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

COUNTY GARAGE-MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation	Gain or (Loss) On Disposals
BALANCE - July 1, 1981	$2,220,623.72	$1,202,084.36	
Acquisitions			
Contributed by Revenue Sharing	$ 769,462.74		
Total	$ 769,462.74		
Dispositions			
Auction Sale (1)	$ 499,243.51	$ 427,703.93	$3,696.60
Total	$ 499,243.51	$ 427,703.93	
Current Year Depreciation		$ 252,837.81	
BALANCE - June 30, 1982	$2,490,842.95*	$1,027,218.24*	$3,696.60

COUNTY GARAGE-MOTOR POOL
720 - 12TH STREET, MODESTO
STRUCTURES AND IMPROVEMENTS ANALYSIS

	Structures and Improvements	Accumulated Depreciation
BALANCE - July 1, 1981	$ 139,316.29	$ 22,547.45
Acquisitions		
Purchases	$ 0.00	
Total	$ 0.00	
Dispositions		
Sale	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		2,304.00
BALANCE - June 30, 1982	$ 139,316.29*	$ 24,851.45*

*To Auditor's Exhibit III

(1) Proceeds from Auction Sales - $75,236.18

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE J

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store issues		$1,061,209.60	
Printing		120,170.66	
Quick Copy Services		136,811.48	
Mailroom Service		93,677.77	
Outside Agencies		39,393.38	
Mailroom Postage		406,620.20	
Equipment Maintenance		8,846.35	
Other Revenue		228.58	
			$1,866,958.02
EXPENSES			
Salaries, Wages and Benefits		$ 293,151.14	
Communications		2,096.39	
Janitorial Services/Cleaning Supplies		20,198.68	
Insurance		878.56	
Data Processing Services		5,430.02	
Maintenance - Equipment		16,612.31	
Maintenance - Structures and Grounds		14,048.66	
Quick Copy System Supplies		31,609.58	
Office Supplies		5,436.51	
Postage		354.15	
Refund of Postage - Prior Year		(1,022.47)	
Administrative Services		45,122.31	
Rents and Leases - Equipment		3,535.70	
Inventory - July 1, 1981	$ 182,406.43		
Purchases 1981-82	1,525,797.71		
	1,708,204.14		
Less: Inventory - June 30, 1982	285,237.31	1,422,966.83	
Transportation and Travel		14,037.11	
Utilities		14,486.66	
Depreciation		6,462.31	
			1,895,404.45
NET INCOME (LOSS)			$ (28,446.43)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1981	$107,552.59	$ 56,211.51
Acquisitions		
Purchases	$ 11,785.71	
Contributed by Revenue Sharing	40,994.06	
Total	$ 52,779.77	
Dispositions		
Disposals	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		6,462.31
BALANCE - June 30, 1982	$160,332.36*	$ 62,673.82*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT III
SCHEDULE FF

	Balance June 30, 1982	Balance June 30, 1981	Cash Increase (Decrease)	
COMMUNICATIONS				
Accounts Receivable	$ 192,910.08	$ 351,837.81	$ 158,927.73	
Equipment	332,519.91	298,793.27	(33,726.64)	
Accumulated Depreciation - Equipment	64,468.72	38,793.32	25,675.40	
Contributed Assets - Revenue Sharing	114,590.90	105,982.09	8,608.81	
Contributed Assets - General Fund	296,666.05	200,754.29	95,911.76	
TOTAL				$ 255,397.06
DATA PROCESSING				
Accounts Receivable	$ 7,293.91	$ 0.00	$ (7,293.91)	
Equipment	729,701.13	727,260.65	(2,440.48)	
Accumulated Depreciation - Equipment	191,991.77	76,391.02	115,600.75	
Contributed Assets - Revenue Sharing	664,763.51	662,402.75	2,360.76	
TOTAL				108,227.12
COUNTY GARAGE				
Accumulated Depreciation - Structures	$ 24,851.45	$ 22,547.45	$ 2,304.00	
Equipment	2,490,842.95	2,220,623.72	(270,219.23)	
Accumulated Depreciation - Equipment	1,027,218.24	1,202,084.36	(174,866.12)	
Contributed Assets - General Fund	0.00	763,558.02	(763,558.02)	
Contributed Assets - Revenue Sharing	1,535,239.46	765,776.72	769,462.74	
Inventory	80,040.39	79,224.64	(815.75)	
TOTAL				(437,692.38)
CENTRAL SERVICES				
Accounts Receivable	$ 812.80	$ 0.00	$ (812.80)	
Inventory	285,237.31	182,406.43	(102,830.88)	
Equipment	160,332.36	107,552.59	(52,779.77)	
Accumulated Depreciation - Equipment	62,673.82	56,211.51	6,462.31	
Contributed Assets - Revenue Sharing	60,857.12	19,863.06	40,994.06	
TOTAL				(108,967.08)
HEALTH SELF-INSURANCE				
Accounts Receivable	$ 97.00	$ 00.00	$ (97.00)	(97.00)
GRAND TOTAL				$(183,132.28)*

*To Auditor's Exhibit III, Schedule A

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT III

NOTE 1: EQUIPMENT

This account is subject to adjustment after review of physical inventory as submitted by department heads. If the Auditor's Office concurs with the adjustment, the difference between physical count and the equipment ledger is transferred to an account titled "Pending Board Action." This account remains intact pending removal (write-off) authorization by the Board of Supervisors. The following amounts are pending such Board action:

Communication Fund	$35,818.88
Data Processing Fund	14,105.21
Garage Fund	38,344.38
Total	$88,268.47

NOTE 2: ACCOUNTS RECEIVABLE

Amount shown represents receivables from outside agencies. County department charges were paid by journal entry transfer and include June, 1982 charges.

NOTE 3: STATEMENT 1 ADJUSTMENTS - ACCOUNTS RECEIVABLE

Charges for service have been increased by $92,122.71 .

NOTE 4: STATEMENT 1 ADJUSTMENTS - ACCOUNTS PAYABLE

Warrants disbursed subsequent to June 30, 1982, and recorded as a June, 1982 transaction in the amount of $257,933.23. Payroll warrants in the amount of $153,612.91. Additional current year Self-Insurance was expensed in the amount of $3,523,560.28 after reversal of the prior years liability ($2,984,397.48). Depreciation expense was increased by $80,115.25. Equipment Rental expense was increased by $143,368.85.

NOTE 5: SELF-INSURANCE FUNDS

State Controller's Office guidelines require that self-insurance plans must be approved by the Board of Supervisors. Approval includes minimum and maximum limits for Reserves. On June 23, 1981, the Board established the following reserve guidelines:

	SURPLUS MINIMUM	SURPLUS MAXIMUM
Worker's Compensation	$500,000	$1,500,000
General Liability	350,000	1,050,000
Unemployment Insurance	400,000	800,000
Employee Health Insurance	500,000	1,500,000

The minimum surplus has been classified as Retained Earnings-Reserved in Statement I.

ENTERPRISE FUNDS

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
BALANCE SHEET
JUNE 30, 1982

ASSETS			
Cash in Treasury (Overdraft) (1)			$(3,645,087.73)
Imprest Cash			1,360.00
Accounts Receivable - (Net of Allowances for Uncollectibles, $7,689,792.56)			14,178,836.47
Inventory of Materials and Supplies			500,066.05
Structures and Improvements (2)	$ 6,738,513.57		
Accumulated Depreciation	(3,723,463.00)		
		$ 3,015,050.57	
Equipment (2)	3,356,007.95		
Accumulated Depreciation	(1,346,440.39)		
		2,009,567.56	
			5,024,618.13
TOTAL ASSETS			$16,059,792.92*
LIABILITIES AND EQUITIES			
Accounts Payable - Current			$ 296,597.58
TOTAL LIABILITIES			296,597.58
Equities:			
Capital Advance from General Fund		$17,925,432.32	
Retained Earnings, July 1, 1981	$(2,987,168.22)		
Net Income (Loss) F. Y. 1981-82	(1,043,996.10)**		
Contribution Prior Year Uncompensated Costs	1,868,927.34		
Retained Earnings, June 30, 1982 (3)		(2,162,236.98)	
TOTAL EQUITIES			15,763,195.34
TOTAL LIABILITIES AND EQUITIES			$16,059,792.92*

*Refer to Auditor's Exhibit I
**Refer to Auditor's Exhibit IV-A, Schedule A

(1) Refer to Auditor's Exhibit IV-A, Schedule B
(2) Refer to Auditor's Exhibit IV-A, Schedule C
(3) Includes Reserve for Encumbrances of $145,318.38

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

INCOME			
Operating Revenue:			
Patient Revenue		$24,610,681.02	
Deductions from Patient Revenue:			
Allowance for Doubtful Accounts	$3,049,703.00		
Medicare Contract Allowances	863,574.00		
Medi-Cal Contract Allowances	2,344,952.00		
Other Allowances	245,032.00		
Total Deductions		6,503,261.00	
Net Patient Revenue		18,107,420.02	
Cost Recoveries		647,269.13	
Total Operating Revenue			$18,754,689.15
Non-Operating Revenue:			
Income from Investments		489.87	
Income from Grants		191,244.09	
General Fund Contributions for 1981-82 Uncompensated Costs		2,953,185.47	
Total Non-Operating Revenue			3,144,919.43
Total Income			21,899,608.58
EXPENSES (1)			
Salaries and Wages		7,596,631.87	
Employee Benefits		1,907,585.17	
Professional Fees		6,419,636.22	
Supplies		2,576,436.62	
Purchased Services		2,131,242.22	
Other Direct Expenses (2)		2,312,072.58	
Total Expenses			22,943,604.68
NET INCOME (LOSS)			$(1,043,996.10)*

*To Auditor's Exhibit IV-A

(1) Natural Classification per California Commission
(2) Includes $624,898.72 Depreciation and Amortization

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

SCHEDULE B

	Auditor's Balance July 1, 1981	Receipts	Disbursements	(1) Other Transactions	Auditor's Balance June 30, 1982	Treasurer's Balance June 30, 1982
Cash in Treasury (Overdraft)	$(5,440,438.82)	$21,899,608.58	$22,943,604.68	$2,839,347.19	$(3,645,087.73)	$(3,645,087.73)

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
ANALYSIS OF FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1982

SCHEDULE C

	Structures & Improvements	Accumulated Depreciation	
BALANCE - July 1, 1981	$6,338,778.40	$3,485,635.00	
Acquisitions			
Capital Advance from General Fund	$ 399,735.17		
Total	$ 399,735.17		
Current Year Depreciation		$ 237,828.00	
BALANCE - June 30, 1982	$6,738,513.57 *	$3,723,463.00 *	
	Equipment	**Accumulated Depreciation**	**Gain or (Loss) On Dispositions**
BALANCE - July 1, 1981	$3,101,634.17	$ 981,344.00	
Acquisitions			
Purchases	$ 50,219.77		
Capital Advance from General Fund	230,966.01		
Total	$ 281,185.78		
Dispositions			
Auction Sales (2)	$ 26,812.00	$ 21,974.33	$(1,561.95)
Total	$ 26,812.00	$ 21,974.33	$(1,561.95)
Current Year Depreciation		387,070.72	
BALANCE - June 30, 1982	$3,356,007.95 *	$1,346,440.39 *	

*Refer to Auditor's Exhibit IV-A

(1) Refer to Auditor's Exhibit IV-A, Schedule F

(2) Proceeds from Auction Sales - $3,275.72

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IV-A
SCHEDULE F

Accounts	Balance June 30, 1982	Balance June 30, 1981	Cash Increase (Decrease)
Imprest Cash	$ 1,360.00	$ 860.00	$ (500.00)
Accounts Receivable - Current	15,614,009.12	12,945,091.25	(2,668,917.87)
Accounts Receivable - Collection Division	6,254,619.91	5,814,839.80	(439,780.11)
Allowance for Uncollectibles	7,689,792.56	4,139,080.00	3,550,712.56
Inventory - Materials & Supplies	500,066.05	487,995.12	(12,070.93)
Structures and Improvements	6,738,513.57	6,338,778.40	(399,735.17)
Accumulated Depreciation - Structures/Improvements	3,723,463.00	3,485,635.00	237,828.00
Equipment	3,356,007.95	3,101,634.17	(254,373.78)
Accumulated Depreciation - Equipment	1,346,440.39	981,344.00	365,096.39
Accounts Payable - Current	296,597.58	335,138.00	(38,540.42)
Capital Advance - General Fund	17,925,432.32	17,294,731.14	630,701.18
Contribution - Prior Year Uncompensated Costs			1,868,927.34
Total Transactions Affecting Cash			$ 2,839,347.19*

*To Auditor's Exhibit IV-A, Schedule B

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-A

NOTE 1: OWNERSHIP AND OPERATION

The Scenic General Hospital (Hospital) is owned by the County of Stanislaus. Hospital management is by contract with Hospital Affiliates International which is accountable to the Board of Supervisors acting as Hospital trustees.

On July 1, 1980, assets were transferred from the General Fund to an Enterprise Fund known as Scenic General Hospital Enterprise Fund. The Hospital is licensed by the State of California and accredited by the Joint Commission on Accreditation of Hospitals. The books and records are maintained under the direction of the Hospital management.

NOTE 2: BASIS OF ACCOUNTING

The Hospital accounts are maintained on an accrual basis of accounting. Revenues are recognized in the time period earned and expenses are recognized when incurred. Assets of a depreciable nature are amortized over a period of time approximating their estimated useful life. An allowance account is used for Accounts Receivable which reduces the asset to the estimated amount deemed collectible.

NOTE 3: INVENTORY

Inventory of materials and supplies are priced at cost. The June 30, 1982 inventory balances were determined by physical count.

NOTE 4: PROPERTY, PLANT, AND EQUIPMENT

Structures, improvements, and equipment are capitalized at cost. Certain capital leases are capitalized. Depreciation is provided for over the estimated useful life of the individual assets using the straight-line method.

NOTE 5: CAPITAL ADVANCE FROM THE GENERAL FUND

As of July 1, 1980, certain hospital assets were transferred from the General Fund to Scenic General Hospital Enterprise Fund. Structures, improvements, and equipment purchased with Revenue Sharing funds were considered assets of the General Fund before transfer. Current year advances are detailed in Schedule C. In addition to these advances, the General Fund contributes funds for the uncompensated portion of Medi-Cal and Medi-care billings.

NOTE 6: ENCUMBRANCES

Encumbrances in the amount of $145,318.38 were outstanding at year-end. This represents the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed. Encumbrances at year-end to do not constitute expenditures or liabilities.

NOTE 7: POST BALANCE SHEET ADJUSTMENTS

After the auditor's books were closed, the Hospital accounting staff provided additional financial adjustments as follows:

Deduction from patient revenue (refer to Auditor's Exhibit IV-A, Schedule A)	$6,503,261.00

NOTE 8: STATEMENT 1 ADJUSTMENTS - ACCOUNTS PAYABLE

Warrants disbursed subsequent to June 30, 1982, and recorded as a June, 1982 transaction, in the amount of $979,168.56. Payroll warrants in the amount of $654,944.89.

NOTE 9: CAPITAL LEASES

Hospital long-term leases are capitalized. At 6/30/82, the original cost of these leases was $1,566,810; the reserve for depreciation was $604,138. The 81/82 depreciation charge for the leases was $191,101.

The following is a schedule of future minumum payments for long-term leases:

Year	
82/83	$136,477
83/84	108,396
84/85	56,758
85/86	1
86/87	--
87/after	--
Net Minimum Lease Payaments	$301,632
Less Amount Representing Interest	25,727
Present Value of Net Minimum Lease Payments	$275,905

ENTERPRISE FUNDS--LANDFILLS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1982

AUDITOR'S EXHIBIT IV-B

	(1) Total	Geer Road Sanitary Landfill	Fink Road Sanitary Landfill
ASSETS			
Cash in Treasury	$265,171.66	$255,866.10	$ 9,305.56
Imprest Cash - Change Fund	200.00	100.00	100.00
Accounts Receivable	76,296.90	73,581.20	2,715.70
Land	362,710.90	281,178.30	81,532.60
Accumulated Amortization	(313,378.74)	(281,178.30)	(32,200.44)
Structures and Improvements	186,620.10	182,401.32	4,218.78
Accumulated Depreciation	(183,148.73)	(182,401.32)	(747.41)
Equipment	11,149.48	10,128.49	1,020.99
Accumulated Depreciation	(9,891.69)	(9,685.41)	(206.28)
Deferred Debits - Equipment Lease	0.00	0.00	0.00
TOTAL ASSETS	$395,729.88	$329,990.38	$ 65,739.50
LIABILITIES AND EQUITIES			
Current Liabilities:			
Customer's Deposits	$ 5,785.57	$ 4,585.57	$ 1,200.00
Accounts Payable	1,294.26	1,294.26	0.00
TOTAL LIABILITIES	$ 7,079.83	$ 5,879.83	$ 1,200.00
Equities:			
Contributed Assets - July 1, 1981	$227,484.60	$ 0.00	$227,484.60
Contribution from General Fund	30,783.00	0.00	30,783.00
Contributed Assets - June 30, 1982(2)	$258,267.60	$ 0.00	$ 258,267.60
Retained Earnings, July 1, 1981	87,094.14	256,625.21	(169,531.07)
Net Income (Loss), 1981-82	43,288.31	67,485.34*	(24,197.03)**
Retained Earnings, June 30, 1982(3)	$130,382.45	$324,110.55	$(193,728.10)
TOTAL LIABILITIES AND EQUITIES	$395,729.88	$329,990.38	$ 65,739.50

*See Auditor's Exhibit IV-B, Schedule C
**See Auditor's Exhibit IV-B, Schedule D

(1) To Auditor's Exhibit I
(2) Contributed Assets - General Fund $178,135.00; Contributed Assets - Other $80,132.60
(3) Includes:

	Geer Road	Fink Road
Reserve for Encumbrances	$4,400.04	
Reserve for Imprest Cash	100.00	$100.00

ENTERPRISE FUNDS--LANDFILLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IV-B
SCHEDULE A and
SCHEDULE B

	Auditor's Balance July 1, 1981	Receipts	Disbursements	(1) Other Transactions	Auditor's Balance June 30, 1982	Treasurer's Balance June 30, 1982
SCHEDULE A						
Geer Road Sanitary Landfill	$300,162.39	$1,030,523.30	$ 963,037.96	$(111,781.63)	$255,866.10	$255,866.10
Fink Road Sanitary Landfill	(2,521.67)	54,806.96	79,003.99	36,024.26	9,305.56	9,305.56
TOTAL	$297,640.72	$1,085,330.26	$1,042,041.95	$ (75,757.37)	$265,171.66	$265,171.66

ENTERPRISE FUNDS--LANDFILLS
EQUIPMENT ANALYSIS

	Balance July 1, 1981	Additions	Deletions	Balance June 30, 1982
SCHEDULE B				
Geer Road Sanitary Landfill	$ 9,685.41	$443.08	$ 0.00	$ 10,128.49
Fink Road Sanitary Landfill	1,157.73	0.00	136.74	1,020.99
TOTAL	$ 10,843.14	$443.08	$136.74	$ 11,149.48*

*Refer to Auditor's Exhibit IV-B
(1) Refer to Auditor's Exhibit IV-B, Schedule F

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IV-B
SCHEDULE C

INCOME		
Service Charges	$936,033.42	
Interest	50,290.91	
Other Revenue	44,198.97	
		$1,030,523.30
EXPENSES		
Salaries, Wages, and Benefits	318,807.84	
Dry Goods	2,506.82	
Communications	620.74	
Insurance	20.52	
Repairs and Maintenance	19,932.78	
Maintenance - Structures and Grounds	3,487.78	
Memberships	35.00	
Miscellaneous	450.00	
Office Supplies/Postage	439.13	
Data Processing	1,126.22	
Contract Services - Jones & Stokes Associates	14,801.08	
Lab Tests	1,132.00	
Engineering and Road Services	4,677.98	
Administrative Services	35,960.08	
Rents and Leases - Equipment	405,705.13	
Small Tools and Instruments	472.49	
Licenses and Fees	150.00	
Gasoline, Oil, and Fuel	77,055.64	
Operating Supplies	2,034.88	
Travel and Meetings	8,374.03	
Utilities	2,645.38	
Bad Debts	19.83	
Taxes and Assessments	1,169.52	
Amortization/Depreciation	61,413.09	
		963,037.96
NET INCOME (LOSS)		$ 67,485.34*

*Refer to Auditor's Exhibit IV-B

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IV-B
SCHEDULE D

INCOME		
Service Charges	$ 49,736.15	
Property Leases	3,200.00	
Interest	1,870.81	
		$ 54,806.96
EXPENSES		
Salaries, Wages, and Benefits	6,288.22	
Communications	257.27	
Insurance	1.14	
Maintenance - Equipment	102.95	
Maintenance - Structures and Grounds	646.06	
Office Supplies/Postage	480.58	
Administrative Expenses	21,945.50	
Rents and Leases - Equipment	40,816.45	
Operating Supplies	59.15	
Small Tools	1,726.36	
Gasoline, Oil, and Fuel	1,800.94	
Utilities	298.41	
Loss on Disposal of Fixed Asset	112.56	
Bad Debts	2.00	
Amortization/Depreciation	4,466.40	
		79,003.99
NET INCOME (LOSS)		$ (24,197.03)*

*Refer to Auditor's Exhibit IV-B

ENTERPRISE FUNDS--LANDFILLS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IV-B
SCHEDULE F

	Balance June 30, 1982	Balance June 30, 1981	Cash Increase (Decrease)	
GEER ROAD SANITARY LANDFILL				
Accounts Receivable	$ 73,581.20	$110,724.84	$ 37,143.64	
Accumulated Amortization - Land	281,178.30	257,200.00	23,978.30	
Structures and Improvements	182,401.32	182,401.32	0.00	
Accumulated Depreciation - Structures	182,401.32	146,921.07	35,480.25	
Equipment	10,128.49	9,685.41	(443.08)	
Accumulated Depreciation - Equipment	9,685.41	7,730.87	1,954.54	
Deferred Debits	0.00	956,912.96	956,912.96	
Accounts Payable - Excess Equipment Hours	1,294.26	1,883.62	(589.36)	
Customer Deposits	4,585.57	4,155.95	429.62	
Equipment Lease Payable	0.00	929,721.51	(929,721.51)	
Advances From City/County	0.00	236,926.99	(236,926.99)	
TOTAL				$(111,781.63)
FINK ROAD SANITARY LANDFILL				
Accounts Receivable	$ 2,715.70	$ 3,028.00	$ 312.30	
Accumulated Amortization - Land	32,200.44	28,100.52	4,099.92	
Structures and Improvements	4,218.78	4,218.78	0.00	
Accumulated Depreciation - Structures	747.41	458.09	289.32	
Equipment	1,020.99	1,157.73	136.74	
Accumulated Depreciation - Equipment	206.28	153.30	52.98	
Customer Deposits	1,200.00	850.00	350.00	
Contributed Assets	258,267.60	227,484.60	30,783.00	
TOTAL				36,024.26
TOTAL TRANSACTIONS AFFECTING CASH				$ (75,757.37)*

*To Auditor's Exhibit IV-B, Schedule A.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-B

NOTE 1: OWNERSHIP

The Geer Road Sanitary Landfill is operated by the County of Stanislaus, but is owned jointly with the City of Modesto.

Fink Road Sanitary Landfill is managed and owned by the County of Stanislaus.

NOTE 2: LAND VALUATION

Land is recorded at cost and amortized on a straight-line basis. The primary Geer Road agreement, dated July 14, 1970, between the County and the City of Modesto states, "That the total cost of land and improvements thereon shall be amortized by June 30, 1982." Beginning July 1, 1982, further amortization of land will be recorded for Fink Road. Amortization only recognizes the land use as a landfill and does not included the future value for any other purpose.

NOTE 3: ACCOUNTS RECEIVABLE

All receivables are current year derived transactions.

NOTE 4: STATEMENT 1 ADJUSTMENTS

Warrants disbursed subsequent to June 30, 1982, and recorded as June, 1982 transaction in the amount of $55,093.40. Payroll warrants in the amount of $21,961.01. Both of these amounts posted as payables rather than a cash transaction.

HIGHWAY AND BRIDGE BOND FUND

BONDED DEBT

SUSPENSE AND CLEARING FUNDS

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET (1)
JUNE 30, 1982

AUDITOR'S EXHIBIT V and
SCHEDULE A and
SCHEDULE B

ASSETS

Cash in Treasury	$640,876.44
Bonds Authorized - Unissued	0.00
TOTAL	$640,876.44

LIABILITIES AND EQUITIES

Fund Balance Unavailable:	
Reserve for Encumbrances	$582,124.38
General Reserve	58,752.06
TOTAL	$640,876.44

RECONCILIATION OF CASH BALANCE

SCHEDULE A

Cash Balance July 1, 1981	Receipts	Disbursements	Auditor's Cash Balance June 30, 1982	Treasurer's Cash Balance June 30, 1982
$640,876.44	$ 0.00	$ 0.00	$640,876.44	$640,876.44

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1982

SCHEDULE B

Amount Appropriated		$4,700,000.00
Less: Unsold Bonds		0.00
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$4,059,123.56	
Expenditures for Fiscal Period Ending June 30, 1982	0.00	
Total Expenditures to Date		$4,059,123.56
Unexpended Bond Appropriations		$ 640,876.44

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT V

Note 1: Statement 1 Adjustments

Highway and Bridge Bond Fund is considered a "Governmental Fund Type" - "Capital Projects". Auditor's encumbrance in the amount of $582,124.38 is reserved by classifying the amount as Fund Balance - Designated.

(1): To Auditor's Exhibit I.

GENERAL LONG-TERM DEBT ACCOUNT GROUP
JUNE 30, 1982

AUDITOR'S EXHIBIT VI

STATEMENT OF BONDED INDEBETEDNESS

	Amount of Issue	Redeemed to June 30, 1982	Outstanding June 30, 1982	Redemptions 1981-1982	Year Of Issue	Year Of Maturity	Payable
Bridge and Courthouse	$2,500,000.00	$2,500,000.00	$0.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	20,000.00	1961	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	40,000.00	1963	1982	June 15
Bridge	700,000.00	700,000.00	0.00	85,000.00	1971	1982	June 15
	$6,200,000.00	$6,200,000.00	$0.00	$260,000.00			

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable June 30, 1981	$ 7,090.00	
Less: Interest Paid, Fiscal Year 1981-82	7,090.00 *	
Bond Interest Payable, June 30, 1982		$0.00
FUTURE BOND AND INTEREST REQUIREMENT		$0.00

*Refer to Auditor's Exhibit II, Schedule E (Bond and Interest Redemption)

SUSPENSE AND CLEARING FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VII

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
SUSPENSE FUNDS						
Welfare - Emergency Loan Fund	$ 19,055.80	$ 24,072.39	$ 43,000.00	$ 128.19	$	$ 128.19
Unapportioned Taxes:						
Holding Account	0.00	3,210,002.20	3,210,002.20	0.00		0.00
Secured	0.00	60,193,983.00	60,193,829.94	153.06		153.06
Unsecured	0.00	3,907,481.40	3,810,794.05	96,687.35		96,687.35
Delinquent Secured	1,322,257.67	1,498,860.09	1,469,088.52	1,352,029.24		1,352,029.24
Delinquent Unsecured	114,785.70	157,917.14	117,162.89	155,539.95		155,539.95
Supplemental Unsecured 78-79 (1)	0.00	4,163,132.47	4,163,132.47	0.00		0.00
Redemption	65,568.31	1,641,332.48	1,610,319.22	96,581.57		96,581.57
Livestock Tax	2,370.72	7,002.92	9,373.64	0.00		0.00
Racehorse Tax	0.00	5,499.50	5,499.50	0.00		0.00
Multi-Tax Payments	0.00	10,327,713.30	10,327,713.30	0.00		0.00
Unapportioned Interest:						
Bank Accounts	1,916,075.90	8,114,361.81	8,104,051.38	1,926,386.33		1,926,386.33
Securities	1,023,163.21	3,587,297.58	3,812,270.80	798,189.99		798,189.99
Other Accounts Unapportioned:						
Trailer Registration Fees	0.00	254,797.22	254,797.22	0.00		0.00
Business Inventory Tax Relief	0.00	9,801,568.19	9,801,568.19	0.00		0.00
Homeowners' Exemption Tax Relief	0.00	3,856,207.03	3,856,207.03	0.00		0.00
Federal Housing Authority - In Lieu Tax	0.00	44,372.25	44,372.25	0.00		0.00
Blind Veteran's Exemption Tax	0.00	36,123.37	36,123.37	0.00		0.00
Highway Property Rentals	0.00	21,021.88	21,021.88	0.00		0.00
TOTAL	$ 4,463,277.31	$110,852,746.22	$110,890,327.85	$ 4,425,695.68	$	$ 4,425,695.68
CLEARING FUNDS						
Accounts Payable	$ 0.00	$ 71,255,438.18	$ 71,255,438.18	$ 0.00	$4,692,219.65	$ 4,692,219.65
Jury Fees	0.00	257,071.24	257,071.24	0.00	5,909.76	5,909.76
County Payroll	0.00	50,625,408.39	50,625,408.39	0.00	4,350,648.02	4,350,648.02
CETA Payroll	0.00	2,731,841.29	2,731,841.29	0.00	15,817.59	15,817.59
Municipal Court	0.00	5,449,151.85	5,052,865.68	396,286.17		396,286.17
Collection Division (1)	0.00	946,669.77	946,669.77	0.00		0.00
Welfare and Security - Sub-Payee	0.00	764,399.95	764,399.95	0.00	7,755.12	7,755.12
Welfare and Security - Aged	0.00	149,532.76	149,532.76	0.00	381.69	381.69
Welfare and Security - ATD	0.00	80,535.93	80,535.93	0.00	(174.21)	(174.21)
Welfare and Security - Child Support	130.00	34,375.92	34,505.92	0.00	7,265.48	7,265.48
Welfare and Security - Other	0.00	46,630,199.91	46,630,199.91	0.00	268,048.93	268,048.93
TOTAL	$ 130.00	$178,924,625.19	$178,528,469.02	$ 396,286.17	$9,347,872.03	$ 9,744,158.20
TOTAL (2)	$ 4,463,407.31	$289,777,371.41	$289,418,796.87	$ 4,821,981.85	$9,347,872.03	$ 14,169,853.88

(1) New Fund established during fiscal year
(2) To Auditor's Exhibit I

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT VII

Note 1: Accounts Payable Clearing

Cash is transferred from the following funds to Accounts Payable Clearing for payments by warrants:

County Operating and Special Revenue Funds with the exception of July Fees, Payrolls, and Welfare and Security Payments.
Internal Service Fund with the exception of payroll.
Enterprise Funds with the exception of payroll.
Trust Funds except for the Employees Retirement Fund
Special Districts under the control of the Board of Supervisors plus Joint Power Agreement Districts (except Health Systems Agency).

Note 2: Outstanding Warrants

Accounts Payable Clearing--
Included are warrants, in the amount of $3,061,500.68 , written in the period July 1, through July 15, 1982 . In view of large volume of claims and invoices for the fiscal year 1981-82 , still outstanding on June 30, this is a practical, and cost effective, method of accruing these expenditures in the proper fiscal year.

County Payroll--
Payroll warrants, dated July, 1982, for the payroll period ending 6/30/82 are included-$4,317,971.52 . It has been a consistant practice, and a practical method of accruing, to post the personnel charges in the month of service, rather than the date of warrant issue. Included are the regular payrolls, the Hospital payroll, part-time, and special payrolls. The supplemental payroll is an exception; this payroll dated the 20th of the following month is posted in the coming month. Again, a consistent practice. County employees, funded by CETA, are paid on the County Payroll Clearing. Other CETA Payrolls (programs) are paid on CETA Payroll Clearing.

Note 3: Statement 1 Adjustments

Suspense and Clearing Funds are considered Trust and Agency Fund Types. The amounts in Note 2 (above) have been recorded as receipts and disbursements in the County records. In Statement I, these amounts have been eliminated because they are considered payables in other funds.

TRUST FUNDS

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII

EXPENDABLE TRUST FUNDS:	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
Absent Heirs	$ 19,100.72	$ 2,127.39	$ 18,741.67	$ 2,486.44		$ 2,486.44
Anderson, Linda, Child Trust (1)	0.00	1,305.00	1,305.00	0.00		0.00
Animal Control Trust	2,782.00	27,490.00	26,822.00	3,450.00		3,450.00
Area Agency/Aging Trust (1)	0.00	932,545.89	929,208.68	3,337.21		3,337.21
Building Inspection - Recording Fees (1)	0.00	27.00	5.00	22.00		22.00
Burbank-Paradise Hall Cleanup	50.00	1,250.00	1,225.00	75.00		75.00
Career Criminal Prosecution Project	7,672.00	2,890.00	10,562.00	0.00		0.00
CETA II-D 80/81	(65.20)	607,393.96	607,328.76	0.00		0.00
CETA VI 80/81	1,808.23	352,220.15	354,028.38	0.00		0.00
Collection Division Trust	799,560.51	1,858,283.45	1,918,059.57	739,784.39		739,784.39
Conciliation and Mediation Services	4,267.50	55,020.00	55,020.00	4,267.50		4,267.50
County Clerk Special	1,162.50	28,311.54	18,711.54	10,762.50		10,762.50
County Clerk Superior Court	224,523.95	512,570.55	300,698.64	436,395.86		436,395.86
County Clerk Trust	(13,117.66)	587,945.78	588,262.02	(13,433.90)		(13,433.90)
Crippled Children Service Donations	602.48	5.00	0.00	607.48		607.48
Domestic Violence Program	0.00	18,984.00	16,720.00	2,264.00		2,264.00
Drug Enforcement Trust	380.43	2,385.00	500.00	2,265.43		2,265.43
Employees' Deposit	289.48	11,133.31	10,610.25	812.54		812.54
Employees' Social Security	232,744.66	6,118,931.72	6,089,688.25	261,988.13		261,988.13
Family Support - Welfare Trust	67,235.86	2,427,735.28	2,371,257.23	123,713.91		123,713.91
Farm & Home Advisors Research	12,629.90	500.00	0.00	13,129.90		13,129.90
Fountain Trust	154.71	28.81	0.00	183.52		183.52
Fringe Benefit Trust - Grants	96,283.73	0.00	96,283.73	0.00		0.00
Honor Farm Revolving Trust	2,405.48	50,691.66	51,527.83	1,569.31		1,569.31
County Schools Print Shop Project (1)	0.00	100,000.00	0.00	100,000.00		100,000.00
Hospital Education Trust	815.33	240.00	0.00	1,055.33		1,055.33
HUD Block Grant	0.00	857,771.72	857,771.72	0.00		0.00
Incorporated Cities:						
Hughson - Bond	10.00	38,709.47	38,681.33	38.14		38.14
Ceres - Bond	120.60	24,349.29	23,986.36	483.53		483.53
Patterson - Bond	175.12	7,235.95	7,227.31	183.76		183.76
Turlock - Bond	0.00	27,244.32	26,997.48	246.84		246.84
Ceres	2,987.35	631,929.74	623,994.87	10,922.22		10,922.22
Hughson	731.24	63,857.71	64,009.86	579.09		579.09
Modesto	61,160.50	5,993,851.00	5,991,103.24	63,908.26		63,908.26
Newman	326.53	158,505.90	157,333.24	1,499.19		1,499.19
Oakdale	2,208.51	629,852.59	624,553.25	7,507.85		7,507.85
Patterson	584.87	194,921.36	193,762.72	1,743.51		1,743.51
Riverbank	1,723.09	387,569.14	401,073.02	(11,780.79)		(11,780.79)
Turlock	805.08	1,273,606.31	1,268,214.31	6,197.08		6,197.08
Waterford	469.72	79,861.44	79,148.38	1,182.78		1,182.78
Jail Inmates Revolving Trust	2,913.46	73,438.50	73,710.30	2,641.66		2,641.66
Jail Inmates Welfare Trust (2)	5,049.32	20,630.78	6,610.09	19,070.01		19,070.01
Judicial Division - Municipal Court	15,008.50	16,811.00	31,819.50	0.00		0.00
Library Book Sales Trust	5,406.39	5,385.69	2,931.35	7,860.73		7,860.73
Library Memorial	1,330.14	1,640.20	1,369.14	1,601.20		1,601.20

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

EXPENDABLE TRUST FUNDS:	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
Local Transportation Trusts:						
State Transit Assistance	$ 419,557.00	$ 692,440.55	$ (7,083.64)	$ 1,119,081.19		$ 1,119,081.19
Rural Transit System (1)	0.00	263,022.22	195,764.72	67,257.50		67,257.50
Other	305,776.91	(277,126.91)	28,650.00	0.00		0.00
Pedestrian & Bike	330,865.12	162,243.47	49,587.39	443,521.20		443,521.20
Ceres	20,060.56	203,903.07	102,674.00	121,289.63		121,289.63
Hughson	3,703.72	46,968.87	50,654.00	18.59		18.59
Modesto	693,754.41	1,691,427.43	2,382,963.00	2,218.84		2,218.84
Newman	143,845.76	66,753.64	0.00	210,599.40		210,599.40
Oakdale	31,661.65	146,509.47	167,304.00	10,867.12		10,867.12
Patterson	8,763.48	71,482.06	80,173.00	72.54		72.54
Riverbank	3,537.19	84,218.95	87,711.00	45.14		45.14
Stanislaus County	623,520.80	1,768,341.34	417,922.00	1,973,940.14		1,973,940.14
Turlock	34,550.52	267,719.75	301,198.00	1,072.27		1,072.27
Waterford	1,563.92	46,851.65	543.00	47,872.57		47,872.57
Modesto City Transit	27,061.59	(27,061.59)	0.00	0.00		0.00
Ceres City Transit	36,781.39	(19.39)	36,762.00	0.00		0.00
Turlock City Transit	1,492.12	186,412.88	187,905.00	0.00		0.00
Marshal's Advance Fees	1,600.00	0.00	0.00	1,600.00		1,600.00
Mental Health Trust	588,969.00	0.00	588,969.00	0.00		0.00
Miscellaneous Trust	36,576.14	2,765,745.56	2,667,648.11	134,673.59		134,673.59
Municipal Court Special	1,429,400.90	2,292,740.19	3,542,213.56	179,927.53		179,927.53
Public Assistance Administrative Trust:						
Federal - Foster Home Care	(11,448.00)	49,167.00	34,256.00	3,463.00		3,463.00
Refugee Resettlement (1)	0.00	0.00	0.00	0.00		0.00
Federal - Child Support Enforcement	257,956.00	879,696.00	955,482.00	182,170.00		182,170.00
Federal - Social Services	896,669.25	2,651,067.25	2,637,985.50	909,751.00		909,751.00
Federal - Staff Development	3,832.00	78,379.00	41,297.00	40,914.00		40,914.00
Federal - WIN	36,564.00	134,573.00	159,388.00	11,749.00		11,749.00
Federal - AFDC-FG/U	488,500.00	1,680,166.00	1,743,236.00	425,430.00		425,430.00
Federal - Non-Assistance Food Stamps	40,629.00	440,757.00	437,081.00	44,305.00		44,305.00
State - AFDC-FG/U	259,401.00	907,549.00	928,914.00	238,036.00		238,036.00
State - SSI/SSP - Home Support	169,634.75	119,270.75	243,022.50	45,883.00		45,883.00
State - Child Care	5,057.28	40,753.00	(1,769.40)	47,579.68		47,579.68
State - SSI/SSP - Home Care	2,701.00	923.00	5,392.00	(1,768.00)		(1,768.00)
State - WIN	2,713.00	1,173.00	2,763.00	1,123.00		1,123.00
State - Non-Assistance Food Stamps	30,815.00	209,501.00	212,519.00	27,797.00		27,797.00
State - Staff Development	(400.00)	20,664.00	6,259.00	14,005.00		14,005.00
State - Child Support	11,401.00	0.00	0.00	11,401.00		11,401.00
State - Medi-Cal	44,834.00	2,108,807.00	1,711,061.00	442,580.00		442,580.00
State - Foster Home Care	(5,724.00)	22,933.00	17,127.00	82.00		82.00
State - Social Services (1)	0.00	129,400.00	0.00	129,400.00		129,400.00
Parks Bond Act	76,000.00	8,335.91	31,411.96	52,923.95		52,923.95
Probation Department Trust	32,066.10	218,107.80	238,583.80	11,590.10		11,590.10
Public Works Building Deposit	170,027.00	58,226.00	105,362.00	122,891.00		122,891.00
Parks & Recreation	900.00	6,375.00	5,700.00	1,575.00		1,575.00

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

EXPENDABLE TRUST FUNDS:	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
Public Works - Plans & Specifications	$ 310.00	$ 5,990.00	$ 5,300.00	$ 1,000.00	$	$ 1,000.00
Public Works - Recording Fees	622.60	1,008.00	1,007.00	623.60		623.60
Recorder - Microfilm Project	29,143.87	49,417.00	40,327.83	38,233.04		38,233.04
Refund of Taxes	(4,504.66)	457,871.32	464,318.84	(10,952.18)		(10,952.18)
Repair and Demolition	11,294.00	0.00	0.00	11,294.00		11,294.00
Revenue Sharing Trust	1,475,980.43	3,256,607.28	1,044,109.00	3,688,478.71		3,688,478.00
Road Trust	225,715.52	28,857.20	15,377.00	239,195.72		239,195.72
Sales Tax	7,510.46	31,094.95	34,872.08	3,733.33		3,733.33
Sheriff's False Alarm Deposit	180.00	720.00	600.00	300.00		300.00
Sheriff's Narcotics Revolving	25,000.00	76,000.00	76,000.00	25,000.00		25,000.00
State Redemption Fees	0.00	6,233.50	6,233.50	0.00		0.00
State Trust Clearing	40,487.39	1,296,063.50	1,332,241.64	4,309.25		4,309.25
Strong Motion Instrumentation	958.21	2,052.43	3,010.64	0.00		0.00
Tax Collector - Duplicate Payments	25.29	0.00	25.29	0.00		0.00
Tax Collector - Recording Fees	23.93	1,399.30	1,373.30	49.93		49.93
Tax Deeded Land Rental	0.00	193.09	0.00	193.09		193.09
Tax Deeded Land Sales	3,317.88	2,016.50	5,334.47	(.09)		(.09)
Travel Revolving Trust	1,070.00	44,271.53	46,171.53	(830.00)		(830.00)
Tuolumne Park Fund - Re/Modesto Cablecom	19,096.50	0.00	0.00	19,096.50		19,096.50
Vehicle Code Fines - ATP Trust	127,870.00	158,555.00	191,786.00	94,639.00		94,639.00
W & S Aid Trust - Federal - AFDC	653,604.37	21,672,572.55	21,474,520.49	851,656.43		851,656.43
W & S Aid Trust - State - AFDC	528,110.41	21,084,149.05	21,126,308.20	485,951.26		485,951.26
Welfare - Peter Hanu Trust	23.54	111.70	111.69	23.55		23.55
Welfare Revolving Trust (1)	0.00	93,227.40	64,413.14	28,814.26		28,814.26
Welfare Substitute Payee	77,061.22	708,957.92	764,399.95	21,619.19		21,619.19
TOTAL EXPENDABLE TRUST FUNDS	$12,040,368.55	$ 93,382,953.74	$ 91,035,334.11	$14,387,988.18	$ 0.00	$14,387,988.18
NONEXPENDABLE TRUST FUNDS:						
Jail Commissary Operations (3)	$ 157.88	178,550.72	$ 177,472.90	$ 1,235.70		1,235.70
Law Library (4)	81,883.45	$ 94,621.52	82,013.35	94,491.62		94,491.62
TOTAL NONEXPENDABLE TRUST FUNDS	$ 82,041.33	$ 273,172.24	$ 259,486.25	$ 95,727.32	$ 0.00	$ 95,727.32
PENSION TRUST FUNDS:						
Employees Retirement (5)	$ 1,832,542.75	$ 21,617,311.35	$ 19,730,857.77	$ 3,718,996.33	$ 1,966.75	$ 3,720,963.08
TOTAL PENSION TRUSTS	$ 1,832,542.75	$ 21,617,311.35	$ 19,730,857.77	$ 3,718,996.33	$ 1,966.75	$ 3,720,963.08
GRAND TOTAL ALL TRUST FUNDS	$13,954,952.63	$115,273,437.33	$111,025,678.13	$18,202,711.83*	$ 1,966.75	$18,204,678.58

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

*DOES NOT REFLECT: (6)		
Imprest Cash		$ 120.00
Receivables:		
Accounts	$ 306,599.74	
Notes	1,828.59	
Accrued Dividends	91,370.70	
Accrued Bond Interest	1,425,013.72	
		1,824,812.75
Inventory		9,307.11
Investments - Net of Amortization - Employees Retirement Trust		74,244,726.87
Law Book Library		515,906.65
Accumulated Amortization - Law Books		47,521.46
Equipment - Law Library		2,207.04
Accumulated Depreciation - Law Library		938.03
Accounts Payable		438,030.15
Employees' Retirement System Reserve		79,350,556.54
Reserve for Encumbrances		146.00
Fund Balance Unavailable - General Reserve		5,000.00

(1) New Fund established during fiscal year
(2) Jail Inmates Welfare Trust. Refer to Statistical Section - Exhibit I
(3) Refer to Schedules D through G. Note adjustments to cash receipt/disbursements affected by accruals
(4) Refer to Schedules H through K. Note adjustments to cash receipts/disbursements affected by accruals
(5) Refer to Schedules A through C. Note adjustments to cash receipts/disbursements affected by accruals
(6) Though not reflected in cash balances, these amounts are reflected in Auditor's Exhibit I--All Funds Combined Balance Sheet. The above items are posted in the County's General Ledger.

EMPLOYEES' RETIREMENT TRUST FUND
COMPARATIVE BALANCE SHEET (2)
JUNE 30, 1982 AND 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE A

	June 30, 1982	June 30, 1981
ASSETS:		
Cash in Treasury	$ 3,718,996.33	$ 1,832,542.75
Receivables:		
Accounts	$ 306,599.74	$ 222,549.92
Note	1,828.59	2,078.59
Accrued Dividends	91,370.70	0.00
Accrued Bond Interest	1,425,013.72	1,153,373.67
Total Receivables	$ 1,824,812.75	$ 1,378,002.18
Investments:		
Bonds (Par Value)	$59,684,000.00	$51,182,000.00
Premium on Bonds	98,848.38	103,826.93
Discount on Bonds	(3,727,577.84)	(1,262,268.73)
Stocks (Cost)	18,089,456.33	13,982,068.59
Securities (Cost)	100,000.00	100,000.00
Total Investments	$74,244,726.87	$64,105,626.79
TOTAL ASSETS	$79,788,535.95 *	$67,316,171.72
LIABILITIES AND RESERVES:		
Accounts Payable	$ 437,979.41	$ 392,712.24
Employee Reserves	$17,880,844.32	$15,149,684.82
Annuitant Reserves	$ 6,425,776.30	$ 6,077,173.59
Employer Reserves:		
Pension Reserves	$50,618,388.20	$47,656,952.73
Less Actuarial Deficiency (1)	18,566,682.00	18,566,682.00
Sub Total	$32,051,706.20	$29,090,270.73
Other Employer Reserves	$14,570,327.36	$ 9,761,491.99
Total Employer Reserves	$46,622,033.56	$38,851,762.72
Other Reserves:		
Survivor Death Benefit	$ 1,736,738.16	$ 1,587,501.02
Undistributed Investment Income	6,685,164.20	5,257,337.33
Total Other Reserves	$ 8,421,902.36	$ 6,844,838.35
TOTAL LIABILITIES AND RESERVES	$79,788,535.95 *	$67,316,171.72

(1) The actuarial deficiency represents the unfunded portion of the employer reserves as determined by the pension fund actuaries on July 1, 1979. The employer contribution rate, which is determined every three years by the actuaries will amortize the deficiency over thirty years (beginning July 1, 1974) in accordance with Section 31453.5 of the California Government Code.

(2) Refer to the Statistical Section for the calendar year balance sheet of the Employees' Retirement Association.

*To Auditor's Exhibit I.

EMPLOYEES' RETIREMENT TRUST FUND
STATEMENT OF NET ADDITIONS TO RESERVES
FISCAL YEAR 1981-82

AUDITOR'S EXHIBIT VIII
SCHEDULE B

REVENUE			
Employee Contributions		$3,031,775.10	
Employer Contributions		8,471,221.84	
Investment Income:			
Interest	$ 243,587.63		
Bond Interest	5,339,408.88		
Net Profit on Sale of Bonds	63,009.95		
Net Profit on Sale of Common Stock	157,825.91		
Dividends	1,029,778.40		
		6,833,610.77	
TOTAL			$18,336,607.71
EXPENDITURES			
Benefit Expense:			
Retirement	$3,626,105.26*		
Health Insurance	200,819.31		
Withdrawals	464,107.73		
Cost of Living (Special $490,793.95)	1,175,615.01		
Interest Reserve	332,537.95**		
Death Benefit	61,968.45***		
		5,861,153.71	
Securities Management Fees		43,334.00	
Audit Fees		5,022.94	
TOTAL			5,909,510.65
NET ADDITIONS TO RESERVES			$12,427,097.06
DISBURSED AS FOLLOWS: (1)			
Employee Reserves			$ 2,731,159.50
Annuitant Reserves			348,602.71
Employer Reserves			7,770,270.84
Other Reserves			1,577,064.01
TOTAL			$12,427,097.06

*Reduced by reversing prior year accounts payable (J2105--$1,214.34; J4307--$96.39) and current year accounts payable (J4310--$400.04).
**Reduced by reversing current year accounts payable (J4310--$48.01).
***Reduced by reversing prior year accounts payable (J2105--$750.00).

(1) Reflects monthly transfer within the reserves.

EMPLOYEES' RETIREMENT TRUST FUND
RECONCILIATION OF CASH IN TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE C

Cash in the Treasury, July 1, 1981			$ 1,832,542.75
Receipts:			
Revenue	$22,110,002.94		
Prior Year Accounts Receivable	222,549.92		
Current Year Accounts Receivable	(306,599.74)		
Prior Year Note Receivable	2,078.59		
Current Year Note Receivable	(1,828.59)		
Accrued Bond Interest Receivable - Net	(271,640.05)		
Accrued Dividends Receivable - Net	(91,370.70)		
Not Reflected in Operations:			
Insurance Proceeds for Prior Period	37,830.84		
Amortized Bond Premium and Discount	(84,159.91)		
Purchase of Prior Service	448.05		
		$21,617,311.35	
Disbursements:			
Expenditures	$19,778,185.67		
Prior Year Accounts Payable	392,712.24		
Current Year Accounts Payable	(437,979.41)		
Prior Year Adjustments to Accounts Payable (J2105 and J4307)	(2,060.73)		
		19,730,857.77	
Net Cash Increase (Decrease)			1,886,453.58
Cash in the Treasury, June 30, 1982			$ 3,718,996.33

JAIL COMMISSARY TRUST FUND
BALANCE SHEET
JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE D

ASSETS		
Cash (1)		$ 1,235.70
Cash - Female Facility Change Fund		85.00
Inventory		9,307.11
Equipment - At Cost (2)	$ 1,487.18	
Less: Accumulated Depreciation (2)	645.93	
		841.25
TOTAL ASSETS		$11,469.06*
LIABILITY		
Sales Tax Payable		$ 50.74
EQUITY		
Retained Earnings - July 1, 1981	$10,232.72	
Add: Net Income (3)	20,391.85	
Less: Deposit to Inmate Welfare Fund (4)	19,206.25	
Retained Earnings - June 30, 1982		11,418.32
TOTAL LIABILITY AND EQUITY		$11,469.06*

*To Auditor's Exhibit I

(1) From Auditor's Exhibit VIII, Schedule F
(2) From Auditor's Exhibit VIII, Schedule G
(3) From Auditor's Exhibit VIII, Schedule E
(4) To Statistical Section, Inmate Welfare Fund, Exhibit I

JAIL COMMISSARY TRUST FUND
COMPARATIVE INCOME STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 1982 & 1981

AUDITOR'S EXHIBIT VIII
SCHEDULE E

	Year 7/1/81 to 6/30/82	Year 7/1/80 to 6/30/81
SALES		
Jail	$ 65,562.30	$ 54,489.64
Honor Farm	78,020.33	43,344.05
Women's Facility	26,334.64	16,121.20
Cigarette Machine	6,486.45	5,099.67
Total Sales	$176,403.72	$119,054.56
Less Sales Tax	6,859.75	4,956.11
Net Sales	$169,543.97	$114,098.45
COST OF GOODS SOLD		
Beginning Inventory	$ 9,185.49	$ 8,182.88
Purchases	124,641.03	83,123.53
Goods Available for Sale	$133,826.52	$ 91,306.41
Ending Inventory	9,307.11	9,185.49
Cost of Goods Sold	$124,519.41	$ 82,120.92
Gross Profit from Sales	$ 45,024.56	$ 31,977.53
EXPENSES		
Storekeeper Salary	$ 18,240.00	$ 15,850.00
Storekeeper Overtime	0.00	251.52
Storekeeper Fringes	5,737.25	4,897.57
Purchasing Services	2,734.32	1,342.00
Store Supplies	258.40	296.03
Automobile	758.01	567.22
Building Maintenance	123.34	218.68
Depreciation	239.84	239.84
Auditor Services	263.22	216.54
Utilities	362.16	210.43
Treasury Services	5.62	4.05
Equipment Maintenance	1.91	160.26
Insurance	17.74	0.00
Total Expenses	$ 28,741.81	$ 24,254.14
INCOME FROM OPERATIONS	$ 16,282.75	$ 7,723.39
OTHER INCOME		
Washer and Dryer	$ 2,147.00	$ 1,905.25
MTC Discounts Allowed	1,962.10	867.24
	$ 4,109.10	$ 2,772.49
NET INCOME	$ 20,391.85*	$ 10,495.88

*To Auditor's Exhibit VIII, Schedule D

JAIL COMMISSARY TRUST FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE F

CASH BALANCE - July 1, 1981			$ 157.88
CASH RECEIPTS			
Total Sales	$176,403.72		
Washer and Dryer Income	2,147.00		
		$178,550.72	
CASH DISBURSEMENTS			
Purchases - Net Discounts Allowed $1,962.10	$122,678.93		
Operating Expenses - Net Depreciation $239.84	28,501.97		
Transferred to Inmate Welfare Fund (1)	19,206.25		
Sales Tax	6,859.75		
Increase in Change Fund	5.95		
Decrease in Accounts Payable	220.05		
		177,472.90	
Increase in Cash			1,077.82
CASH BALANCE - June 30, 1982			$1,235.70*

*To Auditor's Exhibit VIII, Schedule D
(1) To Statistical Section, Inmate Welfare Fund, Exhibit I

JAIL COMMISSARY TRUST FUND
EQUIPMENT ANALYSIS
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE G

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1981	$ 1,487.18	$ 406.09
Acquisitions		
Purchases	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		$ 239.84 **
BALANCE - June 30, 1982	$ 1,487.18*	$ 645.93*

*Refer to Auditor's Exhibit VIII, Schedule D
**Refer to Auditor's Exhibit VIII, Schedule E

LAW LIBRARY TRUST FUND
BALANCE SHEET
JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE H

ASSETS			
Cash in Treasury (1)		$ 94,491.62	
Imprest Cash		35.00	
			$ 94,526.62
Law Book Library (2)	$515,906.65		
Less: Accumulated Amortization	47,521.46		
		468,385.19	
Furniture and Equipment (2)	2,207.04		
Less: Accumulated Depreciation	938.03		
		1,269.01	
			469,654.20
TOTAL ASSETS			$564,180.82*
LIABILITIES			
TOTAL LIABILITIES			$ -0-
FUND EQUITY			
Retained Earnings, July 1, 1981		$579,296.76	
Less: Prior Period Adjustment (3)		39,209.17	
Retained Earnings, As Restated, July 1, 1981		540,087.59	
Add: Net Income (4)		23,661.23	
Donated Law Books (2)		432.00	
Retained Earnings, June 30, 1982			564,180.82
TOTAL LIABILITIES AND FUND EQUITY			$564,180.82*

*To Auditor's Exhibit I.

(1) From Auditor's Exhibit VIII, Schedule J
(2) From Auditor's Exhibit VIII, Schedule K
(3) From Auditor's Exhibit VIII, Schedule L
(4) From Auditor's Exhibit VIII, Schedule I

AUDITOR'S EXHIBIT VIII
SCHEDULE I

LAW LIBRARY TRUST FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1982

INCOME		
Filing Fees:		
Municipal Court Fee	$47,398.00	
Clerk's Fee	34,862.00	
		$82,260.00
Interest Earned		11,555.07
Photocopy Machine		646.95
Miscellaneous Income		159.50
TOTAL		$94,621.52
EXPENSE		
Salaries and Benefits	$16,972.98	
Communications	1,450.24	
Janitorial Services	8,496.05	
Insurance	243.43	
Building Maintenance	5,844.99	
Grounds Maintenance	643.71	
Office Supplies	797.48	
Subscriptions	5,142.33	
Book Rebinding and Supplies	701.72	
Administrative Services	2,080.58	
Utilities	3,521.39	
Depreciation and Amortization (1)	25,065.39	
TOTAL		70,960.29
NET INCOME (2)		$23,661.23

(1) Components of Depreciation and Amortization Expense:

Amortization of Law Book Library	$24,930.18
Depreciation of Furniture and Equipment	135.21
Total	$25,065.39

(2) To Auditor's Exhibit VIII, Schedule H

LAW LIBRARY TRUST FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE J

CASH BALANCE - July 1, 1981			$81,883.45
CASH RECEIPTS			
Filing Fees	$82,260.00		
Interest Earned	11,555.07		
Photocopy Machine	646.95		
Miscellaneous Income	159.50		
		$94,621.52	
CASH DISBURSEMENTS			
Operating Expenses (Net of Depreciation $25,065.39)	45,894.90		
Purchase of Law Books (Net of Donated Books $432.00)	36,083.45		
Establish Imprest Cash Funds	35.00		
		82,013.35	
Increase in Cash			12,608.17
CASH BALANCE - June 30, 1982			$94,491.62*

*To Auditor's Exhibit VIII, Schedule H

LAW LIBRARY TRUST FUND
ANALYSIS OF LAW BOOK LIBRARY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE K

Categories	Book Inventory, July 1, 1981 Volumes	Book Inventory, July 1, 1981 Amount (1)	Current Year Additions Volumes	Current Year Additions Amount (2)	Book Inventory, June 30, 1982 Volumes	Book Inventory, June 30, 1982 Amount (3)
National Reporters and Statutes	10,810	$321,273.20	320	$15,083.59	11,130	$336,356.79
General Treatises	2,254	126,224.00	40	15,848.60	2,294	142,072.60
Donated General Treatises			1	-0-	1	-0-
Periodicals	1,802	21,624.00	21	2,217.71	1,823	23,841.71
Donated Periodicals			24	432.00	24	432.00
California Education of the Bar Books	158	10,270.00	11	2,933.55	169	13,203.55
TOTALS	15,024	$479,391.20	417	$36,515.45	15,441	$515,906.65

ANALYSIS OF FURNITURE AND EQUIPMENT
FISCAL YEAR ENDED JUNE 30, 1982

	Furniture And Equipment (3)	Accumulated Depreciation (3)	Depreciation Expense (4)
BALANCE - July 1, 1981	$2,207.04	$802.82	
Additions:			
Purchases	-0-		
Current Year Depreciation		135.21	$135.21
BALANCE - June 30, 1982	$2,207.04	$938.03	$135.21

(1) From Auditor's Exhibit VIII, Schedule K, continued - restated.
(2) To Auditor's Exhibit VIII, Schedule J - Excluding Donated Law Books, $432.[illegible].
(3) To Auditor's Exhibit VIII, Schedule H
(4) To Auditor's Exhibit VIII, Schedule I

LAW LIBRARY TRUST FUND
RESTATEMENT OF LAW BOOK LIBRARY
FISCAL YEAR ENDED JUNE 30, 1982

A reclassification adjustment for Law Book Library was effected as of July 1, 1981, which restates the Law Book Inventory for the prior fiscal year ended June 30, 1981 as follows:

Categories	Original Report Volumes	Original Report Amount	(1) Restated Amount Volumes	(1) Restated Amount Amount	Adjustment Volumes	Adjustment Amount
National Reporters and Statutes	9,766	$290,245.52	10,810	$321,273.20	1,044	$ 31,027.68
General Treatises	2,254	126,224.00	2,254	126,224.00		
Periodicals	1,802	21,624.00	1,802	21,624.00		
California Education of the Bar Books	1,202	78,130.00	158	10,270.00	(1,044)	(67,860.00)
TOTALS	15,024	$516,223.52	15,024	$479,391.20	-0-	$(36,832.32)

A reclassification adjustment for Amortization of Law Book Inventory was effected as of July 1, 1981, which restates the Amortization Expense for the prior fiscal year ended June 30, 1981 as follows:

Categories	Original Report	Restated Amount	Adjustment
National Reporters and Statutes	$ -0-	$8,031.84	$ (8,031.84)
California Education of the Bar Books	6,510.83	855.84	5,654.99
TOTALS	$6,510.83	$8,887.68	$ (2,376.85)

TOTAL PRIOR PERIOD ADJUSTMENT (2) $(39,209.17)

(1) To Auditor's Exhibit VIII, Schedule K
(2) To Auditor's Exhibit VIII, Schedule H

LAW LIBRARY TRUST FUND
ANALYSIS OF LAW BOOK AMORTIZATION
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE L

Law Book Categories	Volumes (1)	Cost or Basis (2)	Estimated Life	Current Year Amortization (3)
National Reporters and Statutes	10,086	$336,356.79	40 Years	$ 8,408.93
General Treatises	2,295	142,072.60	10 Years	14,207.26
Periodicals	1,847	24,273.71	20 Years	1,213.69
California Education of the Bar (CEB)	1,213	13,203.55	12 Years	1,100.30
Totals	15,441	$515,906.65		$24,930.18

(1) Based on Law Librarian's Count
(2) Refer to Auditor's Exhibit VIII, Schedule H
(3) Refer to Auditor's Exhibit VIII, Schedule I, footnote 1

ANALYSIS OF LAW BOOK LIBRARY

	Law Book Library	Accummulated Depreciation	Amortization Expense
BALANCE - July 1, 1981	$516,223.52	$ 20,214.43	
Acquistions:			
Purchases	36,083.45		
Donated Books	432.00		
Total	36,515.45		
Disposition:			
Prior Year Adjustment (1)	36,832.32	2,376.85	
Total	36,832.32		
Current Year Amortization		24,930.18	$ 24,930.18
BALANCE - JUNE 30, 1982	$515,906.65*	$ 47,521.46*	[illegible]**

*Refer to Auditor's Exhibit VIII, Schedule H
**Refer to Auditor's Exhibit VIII, Schedule I
(1)Refer to Auditor's Exhibit VIII, Schedule L

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT VIII

Note 1: Definition of Trust Funds

Expendable Trust-Principal (Resources) may be expended. Non-Expendable Trust-Only income earned on principal may be expended.

Note 2: Jail Commissary

After providing for working capital needs, the jail commissary profits are transferred to the Inmate Welfare Fund. In the fiscal year 1981-82, the County's ledgers did not reflect the equipment and the restated accumulated depreciation.

Note 3: Statement 1 Adjustment--Warrants Issued after June 30, 1982

Warrants disbursed subsequent to June 30, 1982, and recorded as June 1982 transactions, in the amount of $590,269.80 for Expendable Trusts, $1,850.31 for the Law Library, and $2,340.55 for Jail Commissary.

SPECIAL DISTRICT FUNDS

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IX

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
GOVERNED BY BOARD OF SUPERVISORS							
ALLEY IMPROVEMENT ASSESSMENT DISTRICTS							
Paradise Tract/Blk 4017	$ 0.00	$	$	$	$	$	$
Sylvan Village/Blk 12626	0.00	447.49	0.00		447.49		447.49
Sylvan Village/Blk 12623	0.00	2,294.23	0.00		2,294.23		2,294.23
Lincoln Estates/Sidewalks	0.00	341.62	0.00		341.62		341.62
Edgewood Estates/Street Lights	0.00	1,568.77	0.00		1,568.77		1,568.77
Hawthorne Street Improvement	0.00	987.10	0.00		987.10		987.10
River Road-Grayson Street Improvement	0.00	13,792.16	7.00		13,785.16		13,785.16
El Dorado Street Improvement	0.00	1,452.13	0.00		1,452.13		1,452.13
COUNTY SERVICE AREA NO. 1	$ 4,472.48	$ 1,274.96	$ 0.00	$	$ 5,747.44	$	$ 5,747.44
LIGHTING DISTRICT							
Airport Neighborhood	$ 357.77	$ 12,885.04	$ 10,059.27	$	$ 3,183.54	$	$ 3,183.54
Almond Wood Estates (1)	0.00	204.00	279.83		(75.83)		(75.83)
Country Club Estates	25.66	262.62	207.29		80.99		80.99
Crows Landing	25.43	3,008.30	2,452.72		581.01		581.01
Deo Gloria Estates	4.25	688.88	765.44		(72.31)		(72.31)
Denair	44.01	4,561.81	5,386.14		(780.32)		(780.32)
Empire	136.75	11,690.12	8,410.66		3,416.21		3,416.21
Fairview Tract	75.46	3,435.03	2,942.11		568.38		568.38
Hartman-Highlands	212.26	231.51	281.50		162.27		162.27
Hillcrest Estates-Del Rio North (1)	0.00	473.18	0.00		473.18		473.18
Kingsbury Park	84.29	1,525.55	1,290.40		319.44		319.44
Mancini Park Homes	172.01	1,342.49	825.40		689.10		689.10
Monterey Park	27.08	770.44	773.82		23.70		23.70
Olympic Tract	120.87	3,771.10	3,250.08		641.89		641.89
Richland Tract	230.55	1,699.76	1,643.28		298.03		298.03
Salida	258.83	9,362.22	7,351.02		2,270.03		2,270.03
Sherwood Forest No. 1	103.41	1,606.70	1,450.46		259.65		259.65
Sherwood Forest No. 2	10.71	1,311.79	1,074.09		248.41		248.41
Sunset Oaks	106.64	2,088.14	3,536.88		(1,342.10)		(1,342.10)
Sylvan Village No. 2	1,127.43	811.42	766.74		1,172.11		1,172.11
Tempo Park	3,399.45	1,753.71	1,630.41		3,522.75		3,522.75
SPECIAL DISTRICT AUGMENTATION	$ 5,360.13	$ 637,252.02	$ 639,665.00	$	$ 2,947.15	$	$ 2,947.15
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Storm Drain No. 1	$ 721.57	$ 539.98	$ 0.00	$	$ 1,261.55		$ 1,261.55
Storm Drain No. 2	1,016.80	146.09	0.00		1,162.89		1,162.89

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS Continued							
Storm Drain No. 3	$ 325.87	$ 46.58	$ 0.00	$	$ 372.45	$	$ 372.45
Storm Drain No. 6	10,186.53	2,861.47	0.00		13,048.00		13,048.00
Storm Drain No. 8	2,586.14	1,204.04	1,225.50		2,564.68		2,564.68
Storm Drain No. 9	765.09	109.63	0.00		874.72		874.72
Storm Drain No. 10	1,985.80	497.44	0.00		2,483.24		2,483.24
Sherwood Forest Drainage	12,808.53	2,657.22	0.00		15,465.75		15,465.75
Beard Industrial Storm Drainage - Bond	7,929.64	48,158.33	49,499.32		6,588.65		6,588.65
TOTAL	$ 54,681.44	$ 779,115.07**	$ 744,763.36	$ 0.00	$ 89,033.15	$ 0.00	$ 89,033.15
GOVERNED BY LOCAL BOARDS							
CEMETERY DISTRICTS							
Hills Ferry Cemetery - General	$ 71,949.10	$ 149,751.42	$ 160,020.00	$	$ 61,680.52	$ 5,843.21	$ 67,523.73
Hills Ferry Cemetery - Pre-Need (1)	0.00	924.21	0.00		924.21		924.21
Knights Ferry Cemetery - General	20,488.73	4,427.71	497.70		24,418.74	42.40	24,461.14
Patterson Cemetery - General	62,173.10	77,424.32	64,881.11		74,716.31	3,178.55	77,894.86
Patterson Cemetery - Endowment - Principal	27,537.86	4,686.24	0.00		32,224.10		32,224.10
Patterson Cemetery - Endowment - Interest	10,433.61	92.57	0.00		10,526.18		10,526.18
COMMUNITY SERVICES DISTRICTS							
Denair Community Services - Clearing	$ 76.84	$ 20,201.81	$ 20,059.73	$	$ 218.92	$	$ 218.92
Denair Community Services - Bond	3,814.73	7,188.86	6,850.00		4,153.59		4,153.59
Grayson Community Services - General	8,853.94	15,985.59	14,041.28		10,798.25		10,798.25
Grayson Community Services - Assessment Bond	4,384.71	12,002.60	12,913.47		3,473.84		3,473.84
Highway Village Community Services - General	229.20	20,087.81	17,527.45		2,789.56	132.84	2,922.40
Keyes Community Services:							
Community Center	465.11	3,094.25	2,296.35		1,263.01	183.53	1,446.54
Water Revenue	0.00	62,967.55	62,967.55		0.00	1,198.75	1,198.75
1971 Water Revenue Bond Service	7,493.75	14,845.85	14,925.00		7,414.60		7,414.60
1971 Water Revenue Bond Reserve	25,570.30	2,169.16	0.00		27,739.46		27,739.46
Water System General Hookups	4,660.57	201,258.14	154,404.64		51,514.07		51,514.07
Water System Surplus Revenue	32,834.46	7,193.42	30,000.00		10,027.88		10,027.88
1964 Sewer Revenue	0.00	74,238.34	74,238.34		0.00		0.00
1964 Sewer General Payment & Hookup Charge	2,900.41	81,950.47	74,680.83		10,170.05	3,747.34	13,917.39
1964 General Obligation Sewer B & I Sinking	14,173.65	10,630.90	4,740.00		20,064.55		20,064.55
1964 Sewer Revenue Bond Redemption	4,516.35	5,598.11	6,392.50		3,721.96		3,721.96
1964 Sewer Revenue Bond Reserve	14,000.00	0.00	0.00		14,000.00		14,000.00
1964 Sewer Surplus Revenue	18,746.44	8,572.62	10,000.00		17,319.06		17,319.06

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
COMMUNITY SERVICES DISTRICTS Continued							
Knights Ferry Community Services:							
1972 Water Revenue Bond Service	$ 2,703.00	$ 0.00	$ 0.00	$	$ 2,703.00	$	$ 2,703.00
1972 Water Revenue Bond Reserve	540.00	0.00	0.00		540.00		540.00
General	4,336.35	12,099.60	11,851.65		4,584.30	9.00	4,593.30
Waterford Community Services - General	155,993.44	66,902.72	57,610.81		165,285.35	153.64	165,438.99
Waterford Community Services - Bond	59,875.93	(597.25)	8,675.00		50,603.68		50,603.68
Waterford Community Services - Sewer Capital Outlay	70,278.08	3,500.00	0.00		73,778.08		73,778.08
Westley Community Services - General	9,308.22	6,729.12	4,943.52		11,093.82		11,093.82
Westley Community Services - Assessment Bond	2,509.76	1,332.40	1,463.00		2,379.16		2,379.16
FIRE DISTRICTS							
Burbank-Paradise	$ 199.98	$ 59,672.67	$ 44,696.89	$	$ 15,175.76	$ 3,695.79	$ 18,871.55
Ceres	63,756.77	24,154.88	14,894.71		73,016.94		73,016.94
Denair	34,061.99	34,063.05	29,234.58		38,890.46	6,929.72	45.820.18
Empire	33,598.11	681,488.23	649,037.66		66,048.68	22,824.65	88,873.33
Hughson	22,102.34	52,871.85	47,882.59		27,091.60	2,727.37	29,818.97
Industrial	22,414.93	145,930.52	122,074.79		46,270.66	19,208.44	65,479.10
Keyes	11,719.43	27,166.95	27,755.67		11,130.71	42.00	11,172.71
McHenry-Dry Creek	30,392.57	30,404.65	19,796.16		41,001.06		41,001.06
Montpellier	47,649.75	13,388.83	4,410.83		56,627.75		56,627.75
Mountain View	9,228.64	21,471.34	17,913.69		12,786.29	450.00	13,236.29
Oakdale	(1,403.56)	122,694.97	100,217.75		21,073.66	9,926.86	31,000.52
Riverbank	7,694.69	254,515.06	217,180.81		45,028.94	13,190.06	58,219.00
Salida	68,475.83	89,968.16	61,855.66	(8,818.70)	87,769.63	60.00	87,829.63
Turlock	232.61	79,225.91	74,336.65		5,121.87	4,461.53	9,583.40
Valley Home	41,841.22	21,175.09	25,288.74		37,727.57	1,963.00	39,690.57
Waterford-Hickman	1,372.63	50,292.96	44,572.08		7,093.51	3,208.14	10,301.65
Westport	7,189.59	37,927.52	33,023.02		12,094.09	3,203.50	15,297.59
West Stanislaus	758.52	183,444.40	162,816.59		21,386.33	86,221.02	107,607.35
Woodland Avenue	62,718.18	80,613.07	56,452.11		86,879.14	1,569.82	88,448.96
HOSPITAL DISTRICTS							
Oak Valley Hospital - Bond	$ 2,344.63	$ 92,886.55	$ 93,739.91	$	$ 1,491.27	$	$ 1,491.27
Patterson Hospital - General	333.53	94,022.32	93,246.52		1,109.33		1,109.33
Patterson Hospital - Bond	33,046.05	31,385.63	31,693.75		32,737.93		32,737.93
West Side Community Hospital - General	15,262.89	53,735.28	60,245.95		8,752.22		8,752.22

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IX--Continued

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
IRRIGATION DISTRICTS							
Central Irrigation District	$ 179.86	$ 19,076.02	$ 19,051.64	$	$ 204.24	$	$ 204.24
Oakdale Irrigation District	3,382.65	346,537.09	346,194.70		3,725.04		3,725.04
Turlock Irrigation District	2,332.91	250,787.33	250,428.82		2,691.42		2,691.42
West Stanislaus Irrigation District	1,189.57	112,501.46	112,542.02		1,149.01		1,149.01
JOINT POWERS AGREEMENT							
Stanislaus Area Association of Government	$ 72,653.62	$ 297,545.05	$ 280,631.85	$	$ 89,566.82	$	$ 89,566.82
Health Systems Agency	70,170.54	453,862.49	494,820.38		29,212.65	116.42	29,329.07
Emergency Medical Service Agency	931.24	380,559.08	340,857.42		40,632.90	183,561.44	224,194.34
Stanislaus Drug Enforcement Agency	75,388.51	521,382.79	458,272.09	(15,317.09)	123,182.12		123,182.12
MOSQUITO ABATEMENT DISTRICTS							
East Side	$ 445,428.67	$ 559,286.35	$ 488,511.72	$	$ 516,203.30	$ 22,874.58	$ 539,077.88
Turlock	130,865.07	397,327.31	443,068.42		85,123.96	38,770.06	123,894.02
RECLAMATION DISTRICTS							
No. 2063	$ 5,783.85	$ 17,449.58	$ 14,562.57	$	$ 8,670.86	$ 363.93	$ 9,034.79
No. 2091	2,560.53	4,421.70	1,603.27		5,378.96	208.66	5,587.62
RESOURCE CONSERVATION DISTRICTS							
Ballico Soil	$ 3.29	$ 793.90	$ 788.66	$	$ 8.53	$	$ 8.53
West Stanislaus	4,762.31	3,907.90	4,290.42		4,379.79	20.00	4,399.79
Lower San Joaquin Levee	5.11	1,137.27	1,129.97		12.41		12.41
Salida	8.82	1.19	0.00		10.01		10.01
S. T. and J.	1,646.98	236.69	0.00		1,883.67		1,883.67
SANITATION DISTRICTS							
Empire - General	$ 8,566.71	$ 40,158.46	$ 39,991.36	$	$ 8,733.81	$ 2,143.21	$ 10,877.02
Empire - Bond	18.19	0.00	0.00		18.19		18.19
Salida - General	29,371.61	57,505.57	43,333.29		43,543.89	1,547.03	45,090.92
Salida - Bond	15,762.40	9,710.32	9,317.50		16,155.22		16,155.22
Salida - Construction	113,938.75	24,702.71	14,353.03		124,288.43		124,288.43

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Newman Drainage	$ 60,450.65	$ 39,063.36	$ 3,171.69	$	$ 96,342.32	$	$ 96,342.32
Newman Drainage - Construction	28,381.88	4,079.93	0.00		32,461.81		32,461.81
Newman Drainage - Bond	0.00	27,394.40	27,394.40		0.00		0.00
TOTAL	$2,229,622.68	$6,727,186.38	$6,242,662.26	$(24,135.79)	$2,690,011.01	$443,776.49	$3,133,787.50
GRAND TOTAL (2)	$2,284,304.12	$7,506,301.45	$6,987,425.62	$(24,135.79)	$2,779,044.16***	$443,776.49	$3,222,820.65

*See Auditor's Exhibit IX, Schedule F
**Refer to Auditor's Exhibit IX, Schedule D
***Does not reflect: Imprest Cash $150.00, Accounts Receivable $578.36, Loans Payable $128,700.48, Reserve for Encumbrances $983.00, and Fund Balance Unavailable - Reserve for Imprest Cash $150.00

(1) New fund established during the year
(2) To Auditor's Exhibit I

SPECIAL DISTRICTS
GOVERNED BY BOARD OF SUPREVISORS
STATEMENT OF REVENUE
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IX
SCHEDULE D

District Source	Alley Improvement Assessment Districts	County Service Area No. 1	Lighting Districts	Storm, Water & Drainage Maintenance Districts	Total Revenue
Property Taxes - Current--Secured	$	$ 479.46	$20,104.13	$ 2,748.56	$ 23,332.15
Property Taxes - Current--Unsecured		27.27	1,143.77	156.36	1,327.40
Property Taxes - Prior Years		23.46	993.83	146.96	1,164.25
Supplemental Taxes 1978/79 - Unsecured		(27.29)	652.29	(60.73)	564.27
Other Tax Apportionments		.79	33.61	4.95	39.35
Interest	30.65	657.79	747.52	4,417.03	5,852.99
Business Inventory Tax Relief		82.30	3,451.25	471.94	4,005.49
Homeowner's Property Tax Relief		31.18	1,307.38	177.38	1,515.94
Assessments	20,852.85			48,158.33	69,011.18
Special Assessment - Voter Approved			34,276.43		34,276.43
Other Revenue			773.60		773.60
Total	$20,883.50	$ 1,274.96	$63,483.81	$ 56,220.78	$141,863.05

Special District Augmentation Fund Source	
Property Taxes - Current--Secured	459,657.11
Property Taxes - Current--Unsecured	26,151.54
Property Taxes - Prior Years	23,194.48
Supplemental Taxes 1978/79 - Unsecured	88.67
Other Tax Apportionments	784.16
Interest	18,568.52
Business Inventory Tax Relief	78,914.24
Homeowner's Property Tax Relief	29,893.30
Total	$779,115.07*

*Refer to Auditor's Exhibit IX - Receipts

SPECIAL DISTRICTS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT IX
SCHEDULE F

	Balance June 30, 1982	Balance June 30, 1981*	Cash Increase (Decrease)	
Salida Fire District				
Bank Loan	$66,930.30	$75,749.00	$ (8,818.70)	$ (8,818.70)
Stanislaus Drug Enforcement Agency				
Accounts Receivable	578.36	25,345.48	24,767.12	
Accounts Payable	0.00	40,084.21	(40,084.21)	
				(15,317.09)
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$(24,135.79)**

*Refer to Notes to Financial Condition
**To Auditor's Exhibit IX

SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY
JUNE 30, 1982

AUDITOR'S EXHIBIT IX
SCHEDULE G

	Balance June 30, 1981	Additions 1981-82	Reductions 1981-82	Balance June 30, 1982
Salida Fire District (1)	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Alley Improvement Assessment Districts:				
Edgewood Estates/Street Lights	2,086.98	0.00	0.00	2,086.98
El Dorado Street Improvement	2,657.33	0.00	0.00	2,657.33
Hawthorne Street Improvement	2,297.57	0.00	0.00	2,297.57
Lincoln Estates/Sidewalks	264.60	0.00	0.00	264.60
Paradise Tract/Blk 4017	19.22	0.00	0.00	19.22
River Road-Grayson Street Improvement	50,592.85	0.00	0.00	50,592.85
Sylvan Village/Blk 12623	3,734.75	0.00	0.00	3,734.75
Sylvan Village/Blk 12626	116.88	0.00	0.00	116.88
TOTAL	$61,770.18	$ 0.00	$ 0.00	$61,770.18*

*To Auditor's Exhibit II, Schedule G

(1) Excludes Bank Loan Payable - $66,930.30

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1982

AUDITOR'S EXHIBIT IX
SCHEDULE I

	Amount of Issue	Redeemed to June 30, 1982	Outstanding to June 30, 1982	Redemptions 1981-82	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate (%)
General Obligation Bonds								
Denair Community Services:								
General Obligation	$ 120,000.00	$ 48,000.00	$ 72,000.00	$ 4,000.00	1965	1995	Feb. 1	3.75
Revenue - Sewer	125,000.00	94,000.00	31,000.00	4,000.00	1965	1989	Feb. 1	3.75
Revenue - Water	150,000.00	39,000.00	111,000.00	4,000.00	1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000.00	40,000.00	45,000.00	3,000.00	1964	1994	Jan. 1	3.62
Revenue - Sewer	107,000.00	45,000.00	62,000.00	4,000.00	1964	1994	Jan. 1	3.62
Revenue - Water	250,000.00	24,000.00	226,000.00	4,000.00	1971	2011	Jan. 8	4.75
Patterson Hospital - General Obligation	350,000.00	180,000.00	170,000.00	25,000.00	1967	1987	July 15	4.31
Salida Sanitary - General Obligation	210,000.00	150,000.00	60,000.00	6,000.00	1952	1992	June 15	4.86
Waterford Community Services - General Obligation	137,000.00	92,000.00	45,000.00	6,000.00	1957	1988	Dec. 15	5.00
Oak Valley Hospital - General Obligation	1,500,000.00	1,500,000.00	0.00	200,000.00	1972	1982	Apr. 15	4.18
Knights Ferry Community Services - Revenue	46,000.00	4,447.00	41,553.00	596.00	1974	2012	Jan. 1	5.00
Newman Drainage District #1 Assessment	300,000.00	15,000.00	285,000.00	5,000.00	1978	2018	Jan. 1	5.12
Newman Drainage District #2 Assessment	400,000.00	15,000.00	385,000.00	5,000.00	1978	2018	Jan. 1	5.12
Total General Obligation Bonds	$3,780,000.00	$2,246,447.00	$1,533,553.00	$270,596.00				
Direct Assessment								
Westley Community Services	$ 18,962.00	$ 5,282.00	$ 13,680.00	$ 760.00	1975	1999	July 2	5.00
Beard Industrial Storm Drain Bond	340,019.75	172,803.45	167,216.30	33,443.26	1978	1987	Oct. 15	8.00
Grayson Community Services Bond - Sewer	119,406.00	17,406.00	102,000.00	6,000.00	1977	2001	July 2	5.00
Total Direct Assessment	$ 478,387.75	$ 195,491.45	$ 282,896.30	$ 40,203.26				
GRAND TOTAL	$4,258,387.75	$2,441,938.45	$1,816,449.30*	$310,799.26				

*To Auditor's Exhibit I

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IX

NOTE 1: ASSETS

Non-cash assets are not reflected. This information is available in the annual report required of each district.

NOTE 2: BALANCE SHEET AMOUNTS NOT REFLECTED IN EXHIBIT

Imprest Cash:	
Stanislaus Area Association of Governments	$ 150.00
Accounts Receivable:	
Stanislaus Drug Enforcement Agency	578.36
Deferred Debit:	
Saldia Fire District	66,930.30
Alley Improvement Districts	61,770.18
Loans Payable:	
Salida Fire District	66,930.30
Alley Improvement Districts	61,770.18
Fund Balance-Unavailable-Reserve for Encumbrances:	
Stanislaus Area Association of Governments	191.00
Stanislaus Drug Enforcement Agency	692.00
McHenry-Dry Creek Fire District	100.00
Fund Balance-Unavailable-Reserve for Imprest Cash	
Stanislaus Area Association of Governments	150.00

NOTE 3: BONDED INDEBTEDNESS

Direct assessments, payable in installments, are based on an equal share of an obligation; as opposed to an assessment based on acreage or valuation.

NOTE 4: ALLEY IMPROVEMENT ASSESSMENT DISTRICTS

Alley Improvement Assessment Districts are classified as a "Governmental Fund Type." In Statement I, the Deferred Debit for $61,770.18 was eliminated.

NOTE 5: STATEMENT 1 - ACCOUNTS PAYABLE ADJUSTMENTS

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1982, and recorded as a June, 1982 transaction in in the amount of:

Districts governed by the Board of Supervisors	$1,759.99
Districts not under control of the Board of Supervisors	1,678.72

SCHOOL FUNDS

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT X

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
ELEMENTARY GENERAL AND BUILDING FUNDS						
Chatom - General	$ 230,771.59	$ 1,291,534.22	$ 1,261,491.14	$ 260,814.67		$ 260,814.67
Chatom - Deferred Maintenance	6,398.30	13,106.18	18,732.00	772.48		772.48
Empire - General	524,672.33	4,778,834.04	4,328,624.46	974,881.91		974,881.91
Empire - Deferred Maintenance	21,223.73	49,146.04	33,110.13	37,259.64		37,259.64
Empire - State Building	1,705.26	252.60	0.00	1,957.86		1,957.86
Empire - Special Reserve	537,647.38	66,390.29	0.00	604,037.67		604,037.67
Gratton - General	138,028.03	208,342.10	188,117.60	158,252.53		158,252.53
Hart Ransom - General	133,839.31	576,093.60	560,971.96	148,960.95		148,960.95
Hart Ransom - Deferred Maintenance	209.91	75.22	277.92	7.21		7.21
Hart Ransom - Special Reserve	82,864.58	11,912.07	0.00	94,776.65		94,776.65
Hickman - General	19,579.51	414,342.92	432,737.03	1,185.40		1,185.40
Hughson - General	617,143.75	2,204,452.67	1,897,233.47	924,362.95		924,362.95
Hughson - Deferred Maintenance	9,187.00	20,479.90	18,374.00	11,292.90		11,292.90
Hughson - Special Reserve	44,377.74	10,381.00	0.00	54,758.74		54,758.74
Keyes - General	219,246.49	1,208,076.06	1,223,498.30	203,824.25		203,824.25
Knights Ferry - General	82,392.00	124,202.09	106,560.72	100,033.37		100,033.37
La Grange - General	106,218.38	75,189.79	49,037.44	132,370.73		132,370.73
Modesto City Schools:						
General	22,115.10	31,834,481.47	31,201,143.03	655,453.54		655,453.54
EDA Grant	27,665.23	24,612.48	52,277.71	0.00		0.00
Children's Center	8,220.64	518,896.23	512,070.44	15,046.43		15,046.43
Building	1,425.72	32,703.79	34,129.51	0.00		0.00
State Building	1,181.27	121.73	1,303.00	0.00		0.00
Deferred Maintenance	23,034.97	216,292.00	64,274.42	175,052.55		175,052.55
Special Reserve	1,324.11	296.67	(1,642.59)	3,263.37		3,263.37
Liability Self-Insurance	429,104.67	60,831.61	(118,122.70)	608,058.98		608,058.98
Workers' Compensation Self-Insurance	1,123,478.09	321,355.51	27,867.73	1,416,965.87		1,416,965.87
Oakdale - General	387,051.92	4,327,091.66	4,300,070.84	414,072.74		414,072.74
Oakdale - Deferred Maintenance	9,512.57	45,264.70	34,104.85	20,672.42		20,672.42
Oakdale - Special Reserve	54,066.01	40,872.70	70,585.88	24,352.83		24,352.83
Paradise - General	126,221.27	325,502.88	310,363.39	141,360.76		141,360.76
Paradise - Deferred Maintenance	1,333.70	3,534.95	2,362.32	2,506.33		2,506.33
Paradise - Special Reserve	153,343.86	51,744.96	8,529.00	196,559.82		196,559.82
Riverbank - General	91,563.51	2,621,827.00	2,455,378.70	258,011.81		258,011.81
Riverbank - EDA Grant	16,747.96	0.00	0.00	16,747.96		16,747.96
Riverbank - Deferred Maintenance	23,169.00	39,046.95	25,892.49	36,323.46		36,323.46
Roberts Ferry - General	133,833.84	105,152.79	103,861.88	135,124.75		135,124.75
Salida - General	379,115.64	1,159,317.49	1,151,176.86	387,256.27		387,256.27
Salida - Deferred Maintenance	7,083.00	14,309.88	19,753.81	1,639.07		1,639.07
Salida - State Building	8,772.67	23,479.85	0.00	32,252.52		32,252.52
Salida - Special Reserve	159,189.37	22,878.82	0.00	182,068.19		182,068.19
Shiloh - General	125,472.73	228,465.38	194,586.07	159,352.04		159,352.04

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
ELEMENTARY GENERAL BUILDING FUNDS Continued						
Stanislaus - General	$ 637,630.26	$ 5,000,156.03	$ 4,950,460.74	$ 687,325.55		$ 687,325.55
Stanislaus - Special Reserve	108,956.46	358,432.62	397,357.89	70,031.19		70,031.19
Sylvan - General	1,317,203.59	9,028,327.44	9,087,827.40	1,257,703.63		1,257,703.63
Sylvan - Deferred Maintenance	39,787.43	86,369.57	63,148.90	63,008.10		63,008.10
Sylvan - Special Reserve (1)	0.00	36,683.97	0.00	36,683.97		36,683.97
Turlock - General	544,953.71	8,535,575.39	7,931,004.13	1,149,524.97		1,149,524.97
Turlock - Deferred Maintenance	11,446.00	76,923.05	20,173.44	68,195.61		68,195.61
Turlock Children's Center	0.00	67,330.54	67,330.54	0.00		0.00
Turlock - State Building	30,116.06	1,333,592.92	853,116.93	510,592.05		510,592.05
Valley Home - General	201,168.66	393,555.48	338,808.88	255,915.26		255,915.26
Valley Home - Building	4,530.54	0.00	0.00	4,530.54		4,530.54
Waterford - General	164,197.93	1,435,392.38	1,378,339.93	221,250.38		221,250.38
Waterford - Deferred Maintenance	6,200.00	13,242.47	13,028.47	6,414.00		6,414.00
TOTAL	$ 9,155,722.78	$ 79,436,474.15	$ 75,669,330.06	$12,922,866.87	$ 0.00	$12,922,866.87
UNIFIED GENERAL AND BUILDING FUNDS						
Ceres - General	$ 715,098.62	$ 10,975,459.80	$ 10,453,085.92	$ 1,237,472.50		$ 1,237,472.50
Ceres - Deferred Maintenance	3,874.90	92,856.00	89,451.98	7,278.92		7,278.92
Ceres - Adult Education (1)	0.00	54,378.97	54,058.37	320.60		320.60
Denair - General	298,333.48	2,084,047.97	1,997,977.15	384,404.30		384,404.30
Denair - Building	9,347.13	0.00	0.00	9,347.13		9,347.13
Newman-Crowslanding - General	401,723.49	2,414,474.02	2,281,477.18	534,720.33		534,720.33
Newman-Crowslanding - Deferred Maintenance	10,456.00	24,842.39	12,307.22	22,991.17		22,991.17
Newman-Crowslanding - State Building	2,444.19	351.97	0.00	2,796.16		2,796.16
Newman-Crowslanding - Special Reserve	76,663.44	18,940.96	66,420.15	29,184.25		29,184.25
Patterson - General	171,241.19	5,282,147.11	5,285,770.09	167,618.21		167,618.21
Patterson - Deferred Maintenance	8,043.00	49,341.95	21,755.79	35,629.16		35,629.16
Patterson - State Building	0.00	3,496.30	3,496.30	0.00		0.00
Patterson - Property Use	2.35	0.00	2.35	0.00		0.00
TOTAL	$ 1,697,227.79	$ 21,000,337.44	$ 20,265,802.50	$ 2,431,762.73	$ 0.00	$ 2,431,762.73
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson - Special Reserve	$ 98,263.47	$ 15,650.25	$ 0.00	$ 113,913.72		$ 113,913.72
Hughson Union - General	160,965.81	1,659,541.06	1,700,962.97	119,543.90		119,543.90

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS Continued						
Hughson - Deferred Maintenance	$ 14,968.28	$ 25,600.75	$ 40,142.77	$ 426.26		$ 426.26
Modesto - Adult Education (1)	0.00	124,348.00	102,105.94	22,242.06		22,242.06
Modesto - General	398,815.71	20,161,565.46	19,004,790.87	1,555,590.30		1,555,590.30
Modesto - Deferred Maintenance	.42	219,047.81	145,816.52	73,231.71		73,231.71
Modesto - Children's Center	.78	62,048.00	59,037.19	3,011.59		3,011.59
Modesto - Special Reserve	72,800.37	10,442.45	53,083.39	30,159.43		30,159.43
Oakdale - General	317,616.49	5,047,755.89	4,646,070.16	719,302.22		719,302.22
Oakdale - Deferred Maintenance	70,097.10	106,138.62	20,936.46	155,299.26		155,299.26
Oakdale - Adult Education (1)	0.00	13,598.23	13,227.50	370.73		370.73
Oakdale - Special Reserve	271,036.92	396,746.57	(49,413.89)	717,197.38		717,197.38
Turlock - General	394,999.70	5,939,599.59	5,858,222.05	476,377.24		476,377.24
Turlock - Deferred Maintenance	6,033.00	57,098.60	26,676.12	36,455.48		36,455.48
Turlock - Adult Education (1)	0.00	256,275.99	241,732.03	14,543.96		14,543.96
Turlock - Special Reserve	215,411.63	28,634.71	8,752.96	235,293.38		235,293.38
YCC - General	2,490,857.40	27,591,759.10	28,741,753.40	1,340,863.10		1,340,863.10
YCC - Student Health Fee	31,982.55	164,708.71	178,271.32	18,419.94		18,419.94
YCC - Special Reserve	980,940.73	144,476.51	374,730.39	750,686.85		750,686.85
YCC - Property Use	329,670.43	25,093.80	42,000.00	312,764.23		312,764.23
TOTAL	$ 5,854,460.79	$ 62,050,130.10	$ 61,208,898.15	$ 6,695,692.74	$ 0.00	$ 6,695,692.74
ELEMENTARY STATE BUILDING LOANS						
Chatom	$ 3,809.94	$ 5,975.77	$ 0.00	$ 9,785.71		$ 9,785.71
Empire	60,123.82	19,893.01	22,549.32	57,467.51		57,467.51
Gratton	1,617.74	5,943.78	7,120.69	440.83		440.83
Hart Ransom	1,064.14	3,289.32	0.00	4,353.46		4,353.46
Hickman	5,776.20	20,397.79	24,468.21	1,705.78		1,705.78
Hughson	24,006.76	10,266.81	16,123.63	18,149.94		18,149.94
Keyes	7,924.05	19,896.94	24,962.10	2,858.89		2,858.89
Modesto	14,659.85	26,737.38	39,182.81	2,214.42		2,214.42
Paradise	2,631.36	11,980.47	13,744.93	866.90		866.90
Riverbank	5,648.89	1,252.30	597.00	6,304.19		6,304.19
Stanislaus	61,060.80	229,272.91	280,285.56	10,048.15		10,048.15
Sylvan	65,661.16	334,924.32	397,350.46	3,235.02		3,235.02
Turlock	299.44	1,083.09	0.00	1,382.53		1,382.53
Waterford	2,948.31	511.55	0.00	3,459.86		3,459.86
TOTAL	$ 257,232.46	$ 691,425.44	$ 826,384.61	$ 122,273.19	$ 0.00	$ 122,273.19

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
UNIFIED STATE BUILDING LOANS						
Ceres	$ 89,011.90	$ 283,931.33	$ 357,227.06	$ 15,716.17		$ 15,716.17
Denair	8,872.91	24,812.54	29,532.25	4,153.20		4,153.20
Newman-Crowslanding	8,182.04	20,799.04	27,580.54	1,400.54		1,400.54
Patterson	45,359.28	120,719.92	155,304.33	10,774.87		10,774.84
TOTAL	$ 151,426.13	$ 450,262.83	$ 569,644.18	$ 32,044.78	$ 0.00	$ 32,044.78
ELEMENTARY BONDS						
Chatom - 1958 Issue	$ 17,491.82	$ 17,420.25	$ 16,275.00	$ 18,637.07		$ 18,637.07
Chatom - 1969 Issue	21,422.39	36,101.74	35,850.00	21,674.13		21,674.13
Empire - 1968-72 Issue	160,105.90	327,030.50	351,467.50	135,668.90		135,668.90
Hart Ransom - 1952-67 Issue	2,089.77	17,875.49	18,102.50	1,862.76		1,862.76
Hickman - 1970-72 Issue	7,914.42	14,530.03	13,072.50	9,371.95		9,371.95
Hughson - 1953-60 Issue	12,062.90	11,455.53	11,560.00	11,958.43		11,958.43
Knights Ferry - 1962 Issue	440.67	10,747.34	10,475.00	713.01		713.01
Modesto - 1955-59 Issue	73,147.38	11,794.11	52,901.00	32,040.49		32,040.49
Modesto - 1962 (A) Issue	38,526.46	34,242.30	47,121.60	25,647.16		25,647.16
Modesto - 1964-66 62B, C Issue	49,149.75	38,870.20	62,300.40	25,719.55		25,719.55
Modesto - 1969-71 Issue	211,745.74	333,574.93	360,046.84	185,273.83		185,273.83
Oakdale - 1951-59 Issue	150.84	0.00	0.00	150.84		150.84
Oakdale - 1965 Issue	22,961.90	22,477.73	27,681.00	17,758.63		17,758.63
Paradise - 1968 Issue	4,367.05	8,036.44	8,000.00	4,403.49		4,403.49
Riverbank - 1967 Issue	18,163.53	30,373.06	31,300.00	17,236.59		17,236.59
Roberts Ferry - 1970 Issue	7,934.13	8,136.34	7,110.00	8,960.47		8,960.47
Salida - 1950-65 Issue	6,020.11	9,582.44	14,285.00	1,317.55		1,317.55
Shiloh - 1967-73 Issue	600.28	10,451.39	10,507.50	544.17		544.17
Stanislaus - 1965-68-71 Issue	65,608.14	47,066.95	104,000.00	8,675.09		8,675.09
Sylvan - 1955-71 Issue	102,940.41	235,847.53	280,842.50	57,945.44		57,945.44
Turlock - 1956-58 (B) Issue	0.00	.95	0.00	0.95		0.95
Turlock - 62 A, B, C, D Issue	14,051.72	39,266.31	45,087.50	8,230.53		8,230.53
Valley Home	16,791.58	42,692.25	34,410.00	25,073.83		25,073.83
Waterford - 1955-61-68 Issue	17,010.04	16,997.82	16,375.61	17,632.25		17,632.25
TOTAL	$ 870,696.93	$ 1,324,571.63	$ 1,558,771.45	$ 636,497.11	$ 0.00	$ 636,497.11
UNIFIED BONDS						
Ceres	$ 112,475.75	$ 138,835.34	$ 136,952.50	$ 114,358.59		$ 114,358.59
Denair	39,392.45	119,107.44	111,720.00	46,779.89		46,779.89
Newman-Gustine	7,308.90	1,890.67	0.00	9,199.57		9,199.57
Newman - 1957-66 Issue	12,697.79	14,359.51	15,505.00	11,552.30		11,552.30
Orestimba - 1959-65 Issue	44,976.50	51,393.24	45,398.70	50,971.04		50,971.04

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1982

	Auditor's Balance July 1, 1981	Receipts	Disbursements	Auditor's Balance June 30, 1982	Outstanding Warrants	Treasurer's Balance June 30, 1982
UNIFIED BONDS Continued						
Patterson - 1951-56 Issue	$ 3,956.84	$ 1,614.58	$ 3,956.84	$ 1,614.58		$ 1,614.58
Patterson-Grayson	87.50	0.00	87.50	0.00		0.00
Patterson-Newman - 1971 Issue	114,504.67	196,294.47	196,740.00	114,059.14		114,059.14
TOTAL	$ 335,400.40	$ 523,495.25	$ 510,360.54	$ 348,535.11	$ 0.00	$ 348,535.11
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson - 1957-65-68 Issue	$ 22,800.20	$ 31,047.70	$ 31,740.00	$ 22,107.90		$ 22,107.90
Modesto - 1955 through 1970 Issue	405,372.42	603,520.17	668,301.59	340,591.00		340,591.00
Oakdale - 1954-65-69 Issue	51,794.86	152,624.30	155,353.75	49,065.41		49,065.41
Yosemite Community College - 1955-59 Issue	21,630.10	42,000.00	42,320.80	21,309.30		21,309.30
TOTAL	$ 501,597.58	$ 829,192.17	$ 897,716.14	$ 433,073.61	$ 0.00	$ 433,073.61
OTHER SCHOOL FUNDS						
County Schools Service	$16,014,695.54	$ 95,932,993.67	$ 97,253,786.80	$14,693,902.41	$	$14,693,902.41
Stanislaus County Child Development Lab	19,470.97	178,912.45	197,418.42	965.00		965.00
Central Regional School Insurance Group Health Care (1)	0.00	436,848.11	436,848.11	0.00		0.00
County Schools Service - Deferred Maintenance	5,953.50	303,847.84	139,440.58	170,360.76		170,360.76
Central Regional School Insurance Group	20,976.23	512,911.20	501,865.93	32,021.50		32,021.50
County Schools - Commercial Revolving	0.00	26,145,732.18	26,145,732.18	0.00	1,553,871.57	1,553,871.57
County Schools - Payroll	(6,317.06)	63,490,405.93	63,484,088.87	0.00	5,474,292.47	5,474,292.47
John B. Allard Scholarship	117.15	1,393.96	120.00	1,391.11		1,391.11
County Schools - Tax Shelter Annuity	0.00	2,043,851.00	2,043,851.00	0.00		0.00
County Schools - Deferred Compensation Plans	0.00	45,975.00	45,975.00	0.00		0.00
School - CETA Two-D-80/81	2,948.31	91,633.15	94,581.46	0.00		0.00
School - CETA Six-80/81	76,817.43	129,039.83	205,857.26	0.00		0.00
Modesto City Schools - Payroll	0.00	34,645,722.59	34,645,722.59	0.00	3,034,488.93	3,034,488.93
Modesto City Schools - Commercial Revolving	0.00	13,072,304.77	13,072,304.77	0.00	205,724.48	205,724.48
YCC - Payroll Revolving	0.00	19,376,840.26	19,376,840.26	0.00	1,507,634.24	1,507,634.24
YCC - Commercial Revolving	0.00	9,920,930.28	9,920,930.28	0.00	750,560.08	750,560.08
TOTAL	$16,134,662.07	$266,329,342.22	$267,565,363.51	$14,898,640.78	$12,526,571.77	$27,425,212.55
GRAND TOTAL (2)	$34,958,426.93	$432,635,231.23	$429,072,271.24	$38,521,386.92	$12,526,571.77	$51,047,958.69

(1) New fund established during fiscal year
(2) To Auditor's Exhibit I

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT X

NOTE 1: ASSETS

Non-cash assets are not reflected.

NOTE 2: LONG-TERM LIABILITY

Refer to Bonded Indebtedness Section

NOTE 3: WARRANTS ISSUED AFTER JUNE 30, 1982

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1982, and recorded as a June, 1982 transaction in the amount of $546.40 for school district operating funds and $9,687.50 for school district bond funds.

GENERAL FIXED ASSETS

ACCOUNT GROUP

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
ACCOUNT GROUP
JUNE 30, 1981 AND JUNE 30, 1982

AUDITOR'S EXHIBIT XI

	June 30, 1981	June 30, 1982
GENERAL FIXED ASSETS (1)		
Land	$ 3,460,192.30	$ 3,791,511.17*
Structures and Improvements	29,049,947.56	29,864,126.91*
Equipment	5,517,911.14	5,950,856.80*
TOTAL GENERAL FIXED ASSETS	$38,028,051.00	$39,606,494.88
INVESTMENT IN GENERAL FIXED ASSETS		
From General Funds	$13,926,234.25	$14,046,415.09
From Road Fund	1,686,275.66	2,010,280.76
From Revenue Sharing Fund	22,415,591.09	23,549,799.03
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$38,028,051.00	$39,606,494.88*

*To Auditor's Exhibit I

(1) Refer to Auditor's Exhibit XI, Schedule A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1981	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1982
LAND	$ 3,460,192.30	$ 331,318.87	$	$	$	$	$ 3,791,511.17
STRUCTURES AND IMPROVEMENTS							
Center I	15,890,406.48	334,320.12			29,152.62		16,195,573.98
Center II	1,928,332.15	1,805.88					1,930,138.03
Center III	2,869,128.24	303,107.48					3,172,235.72
Center IV	3,316,405.70	195,659.64					3,512,065.34
Center V	5,045,674.99	8,438.85					5,054,113.84
TOTAL STRUCTURES AND IMPROVEMENTS	$29,049,947.56	$ 843,331.97	$	$	$ 29,152.62	$	$29,864,126.91
EQUIPMENT							
Administration Building Furnishing	$ 476,465.77	$	$	$	$	$	$ 476,465.77
Agricultural Commissioner	46,807.37	2,129.89		364.11	355.67	294.77	48,512.25
Air Pollution Control District	18,992.23	975.47				(3,460.90)	16,506.80
Airport	9,669.60						9,669.60
Alcoholism Treatment Program	33,877.74	13,379.96	2,006.38	1,186.64		.70	48,078.14
Animal Control	22,865.51	194.99		170.00	407.04		22,483.46
Area Agency on Aging	6,803.99					111.49	6,915.48
Assessor	41,849.41	19,536.16	718.76		2,727.51	(499.80)	58,877.02
Auditor-Controller	25,421.45	5,026.68	158.61	1,670.56	1,235.36		27,700.82
Board of Supervisors	6,559.58	1,060.00					7,619.58
Building and Grounds	46,700.79	5,689.96	1,440.48	3,444.76	146.95	5.84	50,245.36
Building Inspection	7,640.62						7,640.62
Chief Administrative Officer	4,005.46			734.58			3,270.88
Children's Services	1,291.90						1,291.90
Capital Improvement	0.00						0.00
Career Criminal Prosecution	2,629.58			407.96	1,078.30		1,143.32
Clerk Recorder	105,459.62	42,064.09	279.53	260.23	12,645.45	(34.70)	134,862.86
Consumer Affairs	3,790.99			1,153.96			2,637.03
Cooperative Extension Service	39,345.91	375.00		699.56	852.68		38,168.67
County Counsel	7,669.04						7,669.04
Court Reporters	459.50						459.50
Correctional Program Coordinator	5,504.63			5,467.28		(37.35)	0.00
County Transit System	0.00	24,744.36					24,744.36
D. A. Automated Case Project	29,012.20	572.40					29,584.60
D. A. Victim Witness Program	1,783.98	1,086.14					2,870.12
District Attorney	66,544.91	2,825.44	858.60	2,116.74	150.19	383.76	68,345.78
District Attorney/Family Support Division	29,388.54			17.06			29,371.48
Drug Abuse	6,517.51			142.76			6,374.75
Drug Enforcement Agency	41,008.34	7,405.60			243.80		48,170.14
Elections	209,297.64	1,163.88			411.84		210,049.68
Environmental Resources	17,226.07	352.86			655.25		16,923.68
Family Planning	20,047.62	2,752.07					22,799.69
Fire Warden	168,938.67	4,537.20		229.97	219.96	1,011.71	174,037.65
Fish & Game	3,446.82	627.54	41.34			(322.57)	3,793.13

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT XI
SCHEDULE A--Continued

	Balance June 30, 1981	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1982
EQUIPMENT - Continued							
Health:							
Administrative Division	$ 87,777.26	$ 2,707.64	$ 1,820.84	$ 870.27	$	$ 448.08	$ 91,883.55
Child Health Disability Prevention	31,879.09			139.77	160.91		31,578.41
California Children's Service	7,862.33		17.06				7,879.39
Honor Farm	69,932.56	7,738.23	3,177.19	2,626.68	2,305.29	517.35	76,433.36
Inmate Education Program	4,308.46			4,308.46			0.00
Jail	71,534.55	23,706.00	5,799.10	414.99	1,457.44	(7,699.85)	91,467.37
Juvenile Hall	58,181.35			1,110.91		(354.50)	56,715.94
Justice System	5,708.15		553.32	2,274.05			3,987.42
Local Agency Formation Commission - LAFCO	344.50						344.50
Library	462,272.35	16,368.96	1,347.88	469.50	2,926.18	743.04	477,336.55
Marshall	13,900.01	316.35	173.25			(173.25)	14,216.36
Morgue	32,522.72		425.25		12,289.64		20,658.33
Municipal Court	115,117.47	26,732.06		1,112.96	254.93	(374.21)	140,107.43
Mental Health	173,500.25	4,776.33	2,175.85	1,741.90		(1,536.16)	177,174.37
McHenry-Dry Creek	4,854.30	4,093.32					8,947.62
Mental Health Emergency Services	5,890.10						5,890.10
Municipal Court Administrator	838.63						838.63
Municipal Court Division:							
Ceres	111.25				111.25		0.00
Newman	1,577.08			170.00	156.06	170.00	1,421.02
Oakdale/Waterford	4,171.40						4,171.40
Patterson	2,764.04					(170.00)	2,594.04
Riverbank	531.16				201.24		329.92
Turlock	12,346.34					(595.18)	11,751.16
Municipal Court Referral Program	2,020.83			1,757.48	263.65	.30	0.00
Museum of History	500.00						500.00
Office of Emergency Services	5,207.87	1,348.39	936.51		2,227.30	(101.30)	5,164.17
Parks	237,247.44	22,387.22	2,900.81	1,813.36	10,364.24	(166.26)	250,191.61
Personnel	9,213.32	932.54	1,260.51	1,840.54	652.05		8,913.78
Planning Commission	8,877.73				717.41		8,160.32
Probation	169,875.35	1,574.10		1,251.87	1,565.48		168,632.10
Public Defender	18,228.85	2,317.00	2,274.05				22,819.90
Public Works:							
Administrative Division	7,234.62	932.54		963.17			7,203.99
Engineering Division	75,176.27	325.46	155.55			230.83	75,888.11
Road and Bridge Division	751,135.77	335,810.78	182.42	759.37	1,198.52	(623.35)	1,084,547.73
Morgan Shop Road Fund	612,319.16	2,501.43		935.10	12,507.67	72.43	601,450.25
Purchasing Agent	9,159.58						9,159.58
Retirement Board	173.84						173.84
Risk Management	2,561.78		734.58				3,296.36
Sheriff	171,276.38	32,373.93	76.27	10,743.04	16,099.16	(7,874.87)	169,009.51
Socialization & Rehabilitation Team	11,744.75						11,744.75
South County Svcs. - Mental Health	19,570.68						19,570.68
Special Public Library Services	11,880.00			536.29			11,343.71
Stanislaus Area Association of Governments	23,494.08		407.96				23,902.04

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT XI
SCHEDULE A--Continued

	Balance June 30, 1981	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Balance June 30, 1982
EQUIPMENT - Continued							
Stanislaus County Manpower Planning	$ 180,822.15	$ 12,077.87	$	$32,886.91	$ 59,609.90	$ 8,107.57	$ 108,510.78
Supt. of Schools - General Fund	16,868.50				16,868.50		0.00
Superior Court	50,608.49	892.20		34.70		727.25	52,193.24
Treasurer & Tax Collector	28,967.73	7,479.80			1,181.23	172.98	35,439.28
Treasurer - Collection Division	31,687.06						31,687.06
Veterans Office	2,327.92						2,327.92
Vocational Resources (Conservatorship Invt)	477.51	855.95	436.58				1,770.04
Welfare:							
Administrative and Adoptions Division	212,131.07	9,930.29	1,330.90	4,587.94		(8,986.70)	209,817.62
Women's Detention Center	16,315.30	4,110.74	4,799.95	719.68			24,506.31
Unassigned Equipment	70,786.20		42,109.01	4,853.17	41,996.49	4,646.42	70,691.97
Pending Board Action	85,072.57		20,149.76	1,760.02	4,232.19		99,230.12
TOTAL EQUIPMENT	$ 5,517,911.14	$ 658,788.82	$98,748.30	$98,748.30	$210,476.73	$(15,366.43)	$ 5,950,856.80
TOTAL GENERAL FIXED ASSETS	$38,028,051.00	$1,833,439.66	$98,748.30	$98,748.30	$239,629.35	$(15,366.43)	$39,606,494.88

*Includes sales, contributions and other dispositions from the General Fixed Assets Account Group

GENERAL FIXED ASSETS ACCOUNT GROUP
GENERAL COUNTY EQUIPMENT - ADDITIONS
FISCAL YEAR ENDED JUNE 30, 1982

AUDITOR'S EXHIBIT XI
SCHEDULE B

General County Expenditures for Fixed Assets	$3,347,951.83*
Plus Office of Emergency Services - Surplus Property Net Credit	66.40
Less Items Under $100.00	55,511.33
Less ISF Equipment Purchases by Revenue Sharing Funds	811,399.19
Less ISF Structures/Improvements Purchased by Revenue Sharing Funds	1,418.37
Less ISF Equipment Purchases by General Fund	27,047.42
Less Fixed Assets for Scenic General Hospital - Enterprise Fund	630,701.18
Adjusted General County Fixed Assets - Additions	$1,821,940.74
General County Fixed Assets Purchases (Schedule A)	$1,833,439.66
Less Non-General County Departments 1981-82 Purchases:	
Drug Enforcement	7,405.60
McHenry-Dry Creek Fire	4,093.32
Adjusted General County Fixed Assets - Additions	$1,821,940.74

*See Auditor's Exhibit II, Schedule E

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT XI

Note 1: Description of Changes in Fixed Assets

Purchases - Include assets having a useful life inexcess of one year and costing $100.00 or more. Cost includes the purchase price, sales tax, installation, and delivery.

Transfers In/Out - Fixed assets transferred from one department to another and vise versa within the General Fixed Assets Account Group exclusively, at cost or recorded value.

Disposal - Includes fixed assets that are sold, traded-in, sent to salvage for ultimate auction sale, etc. of which the County no longer has a ownership interest, except assets in a salvage classification.

Adjustments - Includes prior year adjustments (Increases or Decreases).

Note 2: Valuation

Fixed Assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt.

Certain Structures/Improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction cost.

Courthouse	$ 836,291.00
Center III	917,479.71
Welfare	312,742.30
Womens' Detention Center (Old Juvenile Hall)	80,789.00
Road Warehouse, Oakdale	11,991.00
Valley Home Library	2,994.00
Laird Park	11,310.00
	$2,173,597.01*

* 7.278%of Total Structures/Improvement Valuation

Note 3: Depreciation

Depreciation is not recorded in the General Fixed Assets Account Group which is in accordance with generally accepted accounting principles (GAAP).
The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

Note 4: Equipment Balance

This balance is subject to adjustment (increase or decrease) after review of physical inventory as submitted by departmental heads. If Auditor's office concurs with the adjustment, the difference is transferred to an account titled "Pending Board Action." The amount remains in the equipment balance total until removal (Write-off) is authorized by Board of Supervisor's.

Note 5: Post Balance Sheet Transactions

To reconcile the general ledger accounts to the supporting fixed asset ledgers, the following entry was necessary:

Structures and Improvements	$(16,665.33)
Equipment	(380,669.26)
Investment in Fixed Assets:	
Other Operating Funds	219,588.62
Road Fund	1,570.51
Revenue Sharing Fund	176,175.46

Reference: JE0018, dated July 31, 1982

BONDED INDEBTEDNESS SECTION

BONDED INDEBTEDNESS
As of June 30, 1982

	Amount of Issue	Redeemed to 6/30/82	Outstanding 6/30/82	Redemptions 1981-82	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
ELEMENTARY SCHOOLS								
Chatom Union	$ 225,000	$ 195,000	$ 30,000	$ 15,000	1958	1983	Oct. 1	[illegible]25
Chatom Union	335,000	245,000	90,000	30,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	185,000	110,000	10,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	580,000	420,000	70,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	400,000	100,000	50,000	1974	1983	Dec. 18	4.63
Empire Union	1,575,000	150,000	1,425,000	50,000	1977	1997	Apr. 15	5.22
Empire Union	790,000	90,000	700,000	25,000	1977	1993	May 1	5.29
Hart-Ransom Union	179,000	103,000	76,000	15,000	1967	1987	June 6	4.72
Hickman	130,000	95,000	35,000	10,000	1970	1985	Feb. 6	6.90
Hughson	210,000	170,000	40,000	10,000	1960	1985	Oct. 1	3.78
Knights Ferry	100,000	100,000	---	10,000	1972	1982	June 6	4.63
Modesto	1,150,000	1,050,000	100,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	800,000	200,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	720,000	280,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	160,000	90,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	1,250,000	1,070,000	160,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	1,100,000	900,000	100,000	1971	1991	Mar. 16	4.24
Oakdale	385,000	325,000	60,000	25,000	1965	1985	Feb. 15	3.26
Paradise	110,000	55,000	55,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	205,000	135,000	25,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	40,000	40,000	5,000	1970	1989	Nov. 10	6.84
Salida	60,000	60,000	---	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	120,000	20,000	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	78,000	47,000	8,000	1967	1987	June 13	4.36
Stanislaus Union	280,000	280,000	---	100,000	1977	1982	Mar. 1	4.33
Sylvan Union	94,000	89,000	5,000	---	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	90,000	5,000	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	90,000	10,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	160,000	30,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	210,000	80,000	130,000	15,000	1966	1991	Feb. 1	4.11
Sylvan Union	155,000	115,000	40,000	20,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	70,000	50,000	10,000	1968	1987	Feb. 6	4.65
Sylvan Union	350,000	240,000	110,000	25,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	990,000	325,000	150,000	1974	1984	Apr. 15	4.61
Turlock	375,000	235,000	140,000	35,000	1966	1986	May 24	3.72
Turlock	40,000	25,000	15,000	3,000	1967	1985	Apr. 25	3.88
Valley Home	265,000	205,000	60,000	30,000	1974	1984	Sep. 22	[illegible].93
Waterford	64,000	60,000	4,000	3,000	1961	1982	Sep. 1	[illegible]
Waterford	160,000	100,000	60,000	10,000	1968	1987	July 23	[illegible]
TOTAL ELEMENTARY SCHOOLS	$18,112,000	$11,105,000	$ 7,007,000	$1,197,000				

B O N D E D I N D E B T E D N E S S
As of June 30, 1982

	Amount of Issue	Redeemed to 6/30/82	Outstanding 6/30/82	Redemptions 1981-82	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
HIGH SCHOOLS								
Hughson	$ 345,000	$ 340,000	$ 5,000	$ 5,000	1957	1982	Sep. 15	4.25
Hughson	399,000	240,000	159,000	20,000	1965	1989	Dec. 8	3.79
Modesto	1,250,000	1,150,000	100,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,250,000	1,000,000	250,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	760,000	240,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	650,000	400,000	50,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	1,200,000	50,000	50,000	1968	1983	May 21	4.17
Modesto	2,615,000	1,145,000	1,470,000	220,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	715,000	585,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	1,275,000	1,040,000	235,000	80,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	665,000	60,000	60,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	$12,459,000	$ 8,905,000	$ 3,554,000	$ 690,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	$ 725,000	$ 135,000	$ 590,000	$ 30,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	300,000	400,000	25,000	1968	1993	Oct. 30	4.82
Ceres Elementary	185,000	185,000	---	10,000	1961	1982	Apr. 1	3.57
Westport	85,000	80,000	5,000	10,000	1963	1982	Sep. 15	3.34
Ceres High	250,000	180,000	70,000	10,000	1964	1989	May 1	3.55
Denair	180,000	180,000	---	5,000	1962	1982	May 1	3.37
Denair	120,000	70,000	50,000	10,000	1966	1986	July 22	4.22
Denair	170,000	55,000	115,000	10,000	1967	1991	Dec. 26	5.00
Denair	240,000	165,000	75,000	15,000	1971	1986	Mar. 30	5.00
Denair	290,000	170,000	120,000	20,000	1973	1988	May 1	5.41
Denair	210,000	210,000	---	30,000	1975	1982	Apr. 1	5.05
Newman-Crows Landing:								
Newman Elementary	260,000	250,000	10,000	10,000	1957	1982	Sep. 1	4.16
Newman Elementary	115,000	115,000	---	5,000	1966	1982	Apr. 15	4.19
*Newman-Gustine Unified	123,000	30,000	93,000	2,000	1966	1991	Nov. 1	4.55
Orestimba High	69,000	69,000	---	34,000	1961	1981	Sep. 15	3.99
Orestimba High	160,000	---	160,000	---	1964	1985	Oct. 15	3.60
Orestimba High	168,000	---	168,000	---	1965	1989	Nov. 30	3.83
Patterson Joint Unified	1,880,000	1,700,000	180,000	180,000	1971	1983	Feb. 16	4.43
TOTAL UNIFIED SCHOOLS	$ 5,930,000	$ 3,894,000	$ 2,036,000	$ 406,000				
COMMUNITY COLLEGE								
Yosemite (MJC)	$ 1,000,000	$ 920,000	$ 80,000	$ 40,000	1959	1984	Mar. 15	3.41
TOTAL COMMUNITY COLLEGE	$ 1,000,000	$ 920,000	$ 80,000	$ 40,000				

B O N D E D I N D E B T E D N E S S
As of June 30, 1982

	Amount of Issue	Redeemed to 6/30/82	Outstanding 6/30/82	Redemptions 1981-82	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
GENERAL COUNTY								
Bridge and Courthouse	$ 2,500,000	$ 2,500,000	$ ---	$ 85,000	1957	1982	June 15	3.26
Bridge and Courthouse	1,000,000	1,000,000	---	30,000	1958	1982	June 15	2.57
Bridge and Courthouse	1,000,000	1,000,000	---	20,000	1961	1982	June 15	2.98
Bridge and Courthouse	1,000,000	1,000,000	---	35,000	1963	1982	June 15	2.80
Bridge and Courthouse	700,000	700,000	---	90,000	1971	1982	June 15	4.04
TOTAL GENERAL COUNTY	$ 6,200,000	$ 6,200,000	$ ---	$ 260,000				
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 48,000	$ 72,000	$ 4,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	94,000	31,000	4,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	39,000	111,000	4,000	1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000	40,000	45,000	3,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	45,000	62,000	4,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	24,000	226,000	4,000	1971	2011	Jan. 8	4.75
Knights Ferry Community Services	46,000	4,447	41,553	596	1974	2012	Jan. 1	5.00
Newman Drainage	300,000	15,000	285,000	5,000	1978	2018	Jan. 1	5.12
Newman Drainage	400,000	15,000	385,000	5,000	1978	2018	Jan. 1	5.12
Oak Valley Hospital	1,500,000	1,500,000	---	200,000	1972	1982	Apr. 15	4.18
Patterson Hospital	350,000	180,000	170,000	25,000	1967	1987	July 15	4.31
Salida Sanitary	210,000	150,000	60,000	6,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	92,000	45,000	6,000	1957	1988	Dec. 15	5.00
TOTAL MISCELLANEOUS SPECIAL DISTRICTS	$ 3,780,000	$ 2,246,447	$ 1,533,553	$ 270,596				
GRAND TOTAL	$47,481,000	$33,270,447	$14,210,553	$2,863,596				

BONDED INDEBTEDNESS
Interest Due and Unpaid
June 30, 1982

ELEMENTARY SCHOOLS	
Chatom Union	$ 425.00
Empire Union	10,215.00
Hart-Ransom Union	977.50
Hughson	390.00
Modesto 9293	2,280.00
Modesto 9295	(3,920.00)
Oakdale 9322	2,396.00
Riverbank	373.75
Roberts Ferry	827.50
Salida	120.00
Shiloh	85.00
Stanislaus Union	3,086.25
Sylvan Union	481.25
Turlock 9562	836.37
Waterford	235.28
Total Elementary	$18,808.90
HIGH SCHOOLS	
Hughson	$ 2,865.00
Modesto	(1,356.92)
Oakdale	1,608.75
Total High Schools	$ 3,116.83
UNIFIED SCHOOLS	
Ceres	$ 2,845.00
Denair	123.75
Newman-Crows Landing	310.00
Orestimba	2,408.02
Patterson	267.50
Total Unified Schools	$ 5,954.27
COMMUNITY COLLEGE	
YCC	$ 312.50
Total Community College	$ 312.50
MISCELLANEOUS SPECIAL DISTRICTS	
Keyes-General	$ 109.00
Keyes-Water	31.25
Paterson-General	2,125.00
Salida-Stanitary-General	993.75
Waterford-General	957.00
Total Miscellaneious Districts	$ 4,216.00
TOTAL INTEREST DUE & UNPAID	$32,408.50

STATISTICAL SECTION

BALANCE SHEET
OF THE
NAME OF SYSTEM Stanislaus County Employees Retirement System

RETIREMENT SYSTEM
EXHIBIT I

AS OF December 31 19 81

ASSETS		A	B	LIABILITIES, RESERVES AND FUND BALANCE		C	D
CASH ON HAND	1			CURRENT LIABILITIES ACCOUNTS PAYABLE	19	$ 32,663	
IN BANKS/ PUBLIC TREASURIES	2	$ 818,729	$ 818,729	ACCRUED EXPENSES [5]	20	415,304	
RECEIVABLES CONTRIBUTIONS [2]	3	940,774		OTHER	21		$ 447,967
ACCRUED INTEREST	4	1,455,751		MEMBER RESERVES ACTIVE	22	13,465,390	
DIVIDENDS	5	56,747		COST OF LIVING	23	3,045,171	
Stock Sale Proceeds	6	158,156			24		
OTHER : Note Receivable [3]	7	1,978	2,613,406		25		16,510,561
INVESTMENTS BONDS (COST) 1 [4]	8	53,629,069		EMPLOYER RESERVES CURRENT SERVICE	26	7,747,588	
CORPORATE SHARES (COST) 2 [4]	9	16,286,873		COST OF LIVING	27		
MORTGAGES	10			Prior Service	28	(435,225)	
REAL ESTATE	11				29		7,312,363
OTHER	12		69,915,942	OTHER BENEFIT RESERVES COST OF LIVING	30	7,424,754	
FIXED ASSETS EQUIPMENT	13			Annuity Reserves	31	6,111,258	
ACCUMULATED DEPRECIATION	14			Survivors Death Benefit	32	1,704,353	
OTHER	15			Retired Member Reserves	33	27,719,406	42,959,771
OTHER PREPAID EXPENSES	16			FUND BALANCE	34		6,117,415
	17			TOTAL RESERVES AND FUND BALANCE (COL. D LINES 25+29+33+34)	35		72,900,110
TOTAL ASSETS (COL. B LINES 2+7+12+15+17)	18		$73,348,077	TOTAL LIABILITIES RESERVE AND FUND BALANCE (COL. D LINES 21+35)	36		$73,348,077

1) MARKET VALUE
$34,960,616

2) MARKET VALUE
$16,879,424

STATEMENT OF OPERATIONS
OF THE
NAME OF SYSTEM Stanislaus County Employees Retirement System
FOR FISCAL YEAR ENDED December 31 19 81

REVENUES			A	B
MEMBER CONTRIBUTIONS	ACTIVE	1	$ 1,850,677	
	COST OF LIVING	2	886,991	
		3		$ 2,737,668
EMPLOYER CONTRIBUTIONS	CURRENT SERVICE	4	5,792,262	
	COST OF LIVING	5	1,929,661	
	Death Benefit	6	24,401	
		7		7,746,324
INVESTMENTS	INTEREST	8	4,755,877	
	DIVIDENDS	9	838,191	
	GAIN (LOSS) ON SALE OF INVESTMENTS	10	377,201	
		11		5,971,269
OTHER REVENUES		12		
TOTAL REVENUES (COL. B LINES 3+7+11+12)		13		$16,455,261

BENEFIT PAYMENTS	ANNUITY BENEFITS [8]	14	$ 4,114,243	
	DISABILITY BENEFITS [8]	15	407,491	
	DEATH BENEFITS	16	40,639	
	Burial Allowance	17	14,250	$ 4,576,623
REFUNDS	MEMBER REFUNDS	18		492,921
ADMINISTRATION	GENERAL	19	41,313	
	AUDIT SERVICES	20	5,022	
	ACTUARIAL SERVICES	21		46,335
OTHER	Health Insurance Payments	22	105,133	
		23		105,133
TOTAL EXPENDITURES (COL. B, LINES 17+18+21+23)		24		$ 5,221,012
EXCESS REVENUES OVER EXPENDITURES (COL. B, LINES 13-24		25		$11,234,249

STATEMENT OF CHANGES IN RESERVES
OF THE

RETIREMENT SYSTEM
EXHIBIT I, continued

NAME OF SYSTEM Stanislaus County Employees Retirement System

FOR FISCAL YEAR ENDED December 31 19 81

			(A) TOTAL RESERVES	(B) MEMBER RESERVES	(C) EMPLOYER RESERVES	(D) OTHER RESERVES	(E) FUND BALANCE
BALANCE BEGINNING OF YEAR		1	$61,665,861	$14,254,735	$ 4,665,751	$38,054,333	$ 4,691,042
ADDITIONS	CONTRIBUTIONS	2	10,483,992	2,737,668	5,816,663	1,929,661	
	INVESTMENT INCOME	3	5,971,269				5,971,269
	OTHER	4					
	TOTAL ADDITIONS	5	16,455,261	2,737,668	5,816,663	1,929,661	5,971,269
DEDUCTIONS	BENEFIT PAYMENTS	6	(4,562,373)			(4,161,335)	(401,038)
	REFUNDS	7	(492,921)	(492,921)			
	ADMINISTRATIVE EXPENSE	8	(165,718)				(165,718)
	OTHER	9					
	TOTAL DEDUCTIONS	10	(5,221,012)	(492,921)		(4,161,335)	(566,756)
TRANSFERS AND ADJUSTMENTS	Retirements	11		(854,877)	(3,491,115)	4,345,992	
	Interest Distribution	12		865,956	321,064	2,791,120	(3,978,140)
		13					
		14					
	TOTAL TRANSFERS AND ADJUSTMENTS	15		11,079	(3,170,051)	7,137,112	(3,978,140)
BALANCES END OF YEAR		16	$72,900,110	$16,510,561	$ 7,312,363	$42,959,771	$ 6,117,415

The above statements have been prepared by the Stanislaus County Internal Audit Staff.

Notes to Financial Condition and General Information that follow have been provided by the staff of the Stanislaus County Treasurer and Tax Collector whose office maintains the records of the Retirement System.

STANISLAUS COUNTY EMPLOYEES RETIREMENT SYSTEM
NOTES TO FINANCIAL CONDITION
DECEMBER 31, 1981

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The System maintains its records on an accrual basis. The "clean reserve" theory is employed wherein the excess of revenue over expenditures is shown as an increase in the various reserves. Investements are carried on the records at cost.

NOTE 2: CONTRIBUTIONS RECEIVABLE

Contributions receivable represent money withheld from employee salaries and employer's share of retirement contributions for the month of December, 1981. These amounts were received in January, 1982.

NOTE 3: NOTE RECEIVABLE

The note receivable is an amount due from a former county employee as the result of a duplicate return of her contributions. Payments of $150, $270, and $276 were received in 1979, 1980, and 1981 respectively.

NOTE 4: INVESTMENTS

The following is a schedule of investments by category.

Bonds:	
U.S. Government	$ 200,000
Corporation	14,616,000
School	25,000
Public Utilities	41,729,000
Railroads	120,000
Export-Import Bank	25,000
International Bank	100,000
Total at Par Value	$56,815,000
Less Net Bond Discounts	3,185,931
Total	$53,629,069
Stock:	
Automotive	$ 322,437
Chemical	1,012,781
Consumer Products	422,651
Electrical Equipment	975,133
Electronics	1,224,384
Finance	1,228,861
Food and Beverage	299,889
Forest Products	819,980
Machinery and Equipment	1,209,171
Office Equipment	1,575,075
Oil	1,252,411
Pharmaceutical and Health	1,076,592
Publishing and Broadcast	612,116
Railroad	608,078
Retail Trade	1,026,820

NOTE 4: INVESTMENTS (Continued)

Stocks, continued	
Technology-miscellaneous	$ 1,242,816
Utilities	1,377,678
Total	$16,286,873

NOTE 5: ACCRUED EXPENSES

Included are accrued benefits payable representing December, 1981 annuity payments to retirees which were not paid until January 1, 1982.

NOTE 6: GENERAL STATISTICS

Number of Active Members	2,580
Number of Retired Members	712
Number of Service Connected Disabilities	39
Number of Non-service Connected Disabilities	66
Number of Survivors Death Benefits	14
Members Retired in 1981	64
Retired Members Deceased in 1981	19
Death Benefits Paid in 1981	1
Deferred Retirements:	
Transfers	101
Regular	55

NOTE 7: ACTUARIAL REPORT

The latest actuarial report, dated June 30, 1979, stated that, in the opinion of the actuary, the retirement system is soundly funded. As of that date, the book value of the System's assets represented 72.6% of the potential benefits payable, assuming retirement of all members at normal retirement age. The funding percentage stated in the report dated June 30, 1976 was 66.2%.

NOTE 8: RETIREMENT BENEFITS

Retirement benefits are computed in accordance with Sections 31676.1 and 31676.12 of the California Retirement Act of 1937. Section 31676.12 applies to employees who joined the System prior to July 1, 1980. Section 31676.1 , which produces slightly smaller benefits, applies to employees who joined after July 1, 1980.

GENERAL INFORMATION

The Retirement Association has been in existence since July 1, 1948, and is governed by a Retirement Board consisting of the County Treasurer, two members of the Stanislaus County Employees' Retirement Association other than Safety Members elected by the Association, four qualified electors of the County who are not connected with the County government in any capacity (except that one may be a Supervisor), a Safety Member of the Stanislaus County Employees' Retirement Association elected by Safety Members, and a retired member elected by the retired members of the Association.

SERVICE RETIREMENT: Miscellaneous Members with ten years of service, who have attained the age of 50, are eligible to retire. Miscellaneous Members with 30 years of service, regardless of age, are eligible to retire.

Safety Members with ten years of service, who have attained the age of 50, are eligible to retire. Safety Members with 20 years of service, regardless of age, are eligible to retire.

CONTINUED EMPLOYMENT: Effective January 1, 1979, retirement is compulsory for all miscellaneous members on the first day of the month following that in which a member attains the age of 70, except that an elective official shall be retired at the end of the first term to which he is elected which commences on a date following his 70th birthday.

Retirement is compulsory for all safety members on the first day of the month following that in which a safety member attains the age of 60, except that the Sheriff and Undersheriff shall be retired at the end of the first term to which the Sheriff is elected, following his 70th birthday.

DISABILITY RETIREMENT: Any member retired for disability not as a result of injury or disease arising out of and in the course of his employment shall receive a retirement allowance regardless of age, but if and only if he has to his credit not less than 5 years of service.

Any member premanently incapacitated for the performance of duty as a result of injury or disease arising out of and in the course of his employment shall be retired for disability with retirement allowance regardless of age or amount of service.

DEATH BENEFIT: In case of death of a member, before retirement, his beneficiary is entitled to receive all of the member's contributions, with interest, plus an amount equal to one-twelfth of the annual compensation earnable by the deceased during the twelve months immediately preceding his death for each completed year of service under the system, but not to exceed fifty percent of such annual compensation. The person to whom this benefit is payable, may elect in writing to receive it in a lump sum payment or in monthly installments over a period not to exceed 10 years.

Upon the death of a member who was eligible to retire, his surviving spouse may elect to receive, for life, in lieu of the death benefit, 60% of the retirement allowance to which the member would have been entitled had he retired on the day of his death.

REDEPOSITS: A member may redeposit accumulated contributions previously withdrawn plus interest accrued from date of separation, at any time prior to presenting an application for retirement.

SERVICE BEFORE MEMBERSHIP: A member who prior to his entrance in the the retirement system held a position in the county service the tenure of which was such as to exclude him from membership (extra help - part time - seasonal or temporary) shall have the right to receive credit for such service if he elects to pay for it and thereafter pays in accordance with such election and prior to retirement.

BENEFICIARY: When a member enters the retirement system, he signs a questionnaire naming his beneficiary. Should he desire to change his beneficiary, he may do so by advising the Secretary of the Board in writing. Death benefits are paid upon death of a member and it is very important that the name of your beneficiary, on file with the Board, be correct.

*Effective April 2, 1977

GENERAL INFORMATION, Continued

DEFERRED RETIREMENT: A member with five years of service who separates from county employment, may elect with 180 days to leave his deposit with the retirement association and take a deferred retirement to become effective at his retirement age.

TRANSFER TO STATE OR OTHER COUNTY EMPLOYMENT: A member who discontinues his employment and with 180 days after his discontinuance goes to work for another county that is covered by the 1937 retirement act or the State of California which is covered by the Public Employees' Retirement System, has the privilege of leaving his money on deposit with the system he is leaving and taking advantage of certain benefits. The member enters the new system at the rate of contribution that applies to the age at which he entered the first system. When he retires from both systems concurrently, his retirement allowances will be based on his highest average compensation in either system. He may combine his service in both systems to meet the minimum requirements for service retirement, disability retirement and death benefit.

SOCIAL SECURITY: All members who elected to be covered under Social Security during the election held May 1, 1958, and all employees becoming members of the Retirement System after that date are covered under Social Security.

INMATE WELFARE FUND
STATEMENT OF FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1982

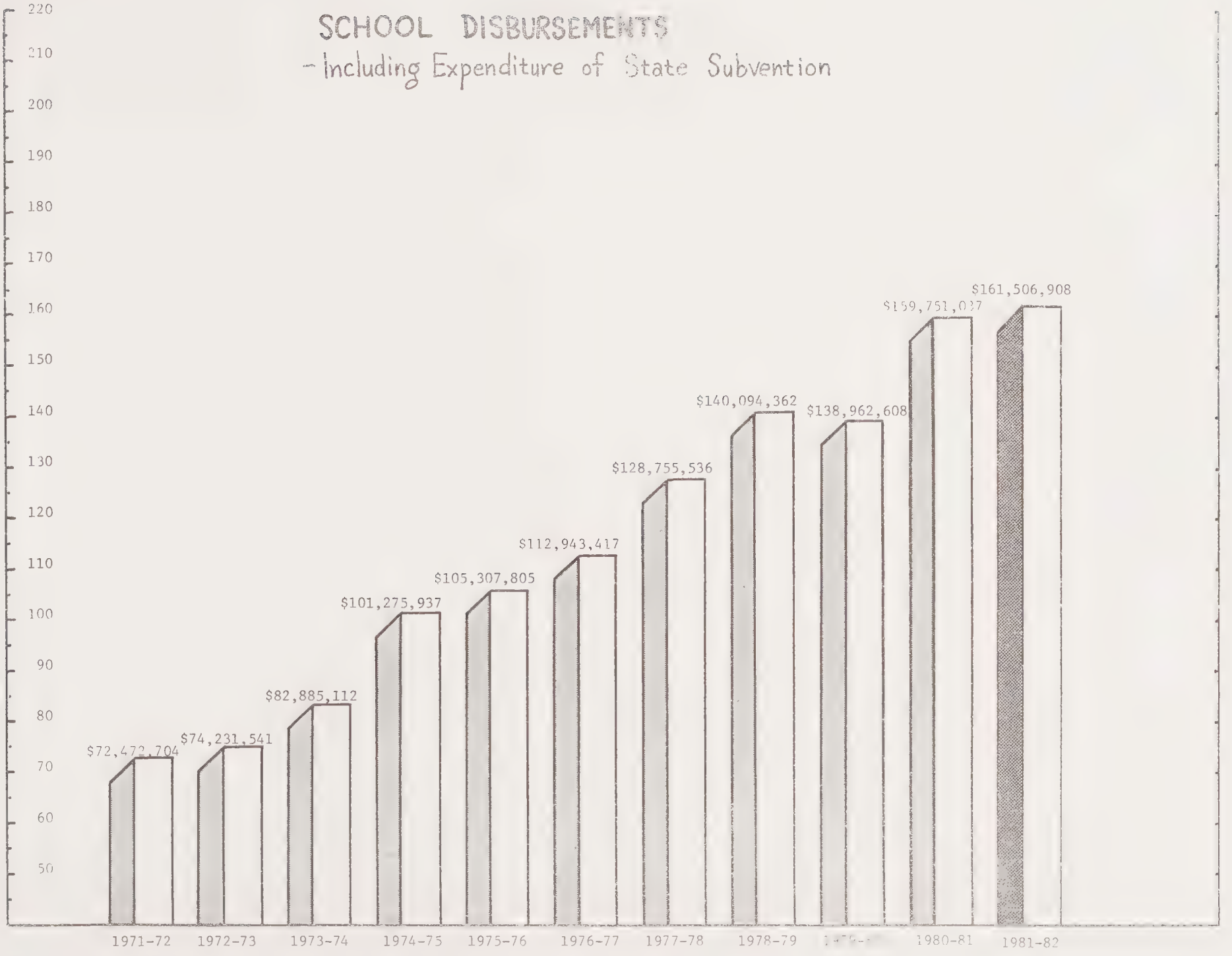
INMATE WELFARE FUND
EXHIBIT I

BEGINNING FUND BALANCE - July 1, 1981			$ 5,049.32
Add:			
Interest Income		$ 1,424.53	
Commissary Income 4/1/81 to 3/31/82		19,206.25*	
			20,630.78
Less:			
Tobacco		$ 226.30	
Partial Purchase of HF Lockers		1,999.42	
Christmas Popcorn		82.98	
Christmas Candy		495.36	
Television Repair		32.44	
Two Mach I Weight Machines		975.20	
Television - Honor Farm		527.88	
Television - Female Facility		527.88	
Honor Farm Exercise Patio		435.68	
Storeroom Expansion:			
Door Frame	$356.22		
Blocks	128.91		
Bricks Installation	144.00		
Wood and Nails	361.61		
Wood and Screws	292.76		
Supplies	23.45		
		1,306.95	
			6,610.09
ENDING FUND BALANCE - June 30, 1982			$19,070.01

*From Exhibit VIII, Schedule D

SCHOOL DISBURSEMENTS

- Including Expenditure of State Subvention



COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE I

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1973	$3,575,905.38	$ 7,643,613.68	$2,447,261.84	$ 2,353,460.02	$40,676,750.90	$1,558,191.28	$ 358,129.35	$341,331.74
1974	5,786,925.44	9,056,694.82	2,956,468.88	2,958,474.12	35,815,936.06	1,705,083.15	438,490.68	338,343.10
1975	5,762,675.14	11,558,601.62	3,946,511.95	4,169,468.39	38,261,253.69	2,038,078.48	616,578.26	319,442.20
1976	9,377,057.06	13,309,036.46	3,924,037.60	5,718,772.63	47,208,549.12	2,413,146.54	905,750.70	316,291.30
1977	8,383,036.05	15,278,973.72	4,368,263.46	6,205,625.71	51,743,470.07	2,652,107.07	972,356.92	308,090.40
1978	9,141,188.75	17,556,557.91	3,878,863.95	7,003,026.46	64,182,868.34	2,818,734.93	1,251,096.50	299,839.50
1979	6,646,787.92	20,006,228.92	3,977,972.77	7,300,309.95	67,671,133.20	2,754,176.49	815,758.03	291,463.60
1980	7,022,527.11	23,424,097.83	4,524,206.98	8,594,940.85	63,503,443.05	3,065,252.41	989,391.61	283,177.70
1981	7,214,330.53	27,158,231.64	5,542,977.64	9,706,821.40	61,704,359.24	3,526,578.72	1,106,674.41	274,736.80
1982	8,861,640.75	30,117,697.48	6,138,243.17	11,029,940.78	71,356,910.58	4,006,204.08	1,112,225.50	318,560.61

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE 11

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeitures	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1973	$21,523,419.42	$ 198,913.17	$ 681,693.25	$1,017,860.59	$38,713,341.45	$4,398,829.23	$79,329.8
1974	18,246,037.69	171,660.52	690,448.75	2,276,938.51	33,850,413.69	5,617,599.02	164,764.
1975	19,379,963.59	229,962.53	824,269.18	3,011,322.43	38,781,006.08	6,075,783.7	314,864.
1976	22,965,222.23	308,524.7	1,031,307.56	2,257,884.32	43,315,810.55	8,785,039.3	
1977	26,212,935.37	321,451.03	1,189,534.76	1,782,702.97	51,245,953.40	10,176,631.10	
1978	28,968,647.76	352,540.40	1,097,014.06	2,009,612.74	59,188,346.82	12,841,204.67	214,705.5
1979	19,269,197.59	394,854.08	1,375,038.00	2,900,691.07	74,584,171.25	13,154,622.47	521,337.16
1980	22,354,195.98	1,032,782.03	1,124,949.5	4,281,823.18	68,761,665.20	15,782,133.07	805,803.41
1981	22,916,830.49	1,002,376.21	1,686,450.39	5,019,375.37	82,243,333.88	4,938,006.61	745,812.67
1982	23,290,650.70	1,030,223.04	1,611,719.67	5,342,987.01	88,610,442.09	5,[illegible]	934,937.01

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	Current Property Taxes	Prior Property Taxes	Delinquent Penalties and Costs	Sales Taxes
1973	$21,523,419.42	$18,727,767.46	$ 745,518.42	$ 138,905.96	$ 1,681,455.17
1974	18,246,037.69	15,153,068.50	700,836.34	71,288.10	2,056,371.83
1975	19,379,963.59	16,442,826.72	422,479.91	59,952.75	2,208,794.39
1976	22,965,222.23	19,590,023.55	496,690.66	103,283.91	2,459,082.53
1977	26,212,935.37	21,519,451.44	564,848.00	117,257.08	3,507,603.65
1978	28,968,647.76	23,659,870.16	504,875.00	120,564.36	4,018,196.64
1979	19,269,197.59	12,784,571.86	663,061.08	128,702.42	5,084,240.68
1980	22,354,195.98	15,365,639.13	505,676.98	122,924.27	5,714,708.17
1981	22,916,830.49	16,491,983.97	(12,642.51)*	159,381.26	5,822,139.56
1982	23,290,650.70	17,417,941.60	1,236,627.72***	189,573.31	4,121,269.60

(1) New Tax Revenue Source.

* Adjustment of prior years taxes receivable
** State Controller's Manual now classifies under Licenses, Permits, Franchises
*** Includes 1978-79 Supplemental Taxes - Unsecured--$1,119,935.37.

TABLE III

Franchise Taxes	Occupancy Tax	Property Transfer Tax	Special District Augmentation Fund	Livestock Tax	Racehorse Tax	(1) Mobile Homes Tax
$ 61,336.09	$20,696.88	$147,739.43				
72,248.80	21,106.19	171,117.93				
84,397.97	29,674.21	130,837.64				
84,700.04	33,752.08	197,689.46				
129,634.78	37,895.18	293,034.76		$39,692.48	$3,528.00	
124,164.35	26,438.81	383,866.96		26,143.27	3,488.68	
122,079.11	30,018.77	445,682.31		6,832.36	4,009.00	
*	22,357.48	472,182.12	$87,515.00	59,837.83	3,355.00	
**	20,248.45	382,544.37	31,539.00	19,085.89	2,550.50	
**	19,482.56	272,477.06		3,721.58	2,686.83	$26,870.44

TABLE IV

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(Old Series)

Annual Averages			
Calendar Year	United States	California Metropolitan	San Francisco Bay Counties
1967	100.0	100.0	100.0
1968	104.2	104.1	104.5
1969	109.8	109.3	110.2
1970	116.3	114.9	115.8
1971	121.3	119.1	120.1
1972	125.3	123.1	124.3
1973	133.1	130.2	131.5
1974	147.7	143.5	144.4
1975	161.2	158.4	159.1
1976	170.5	168.3	168.0
1977	181.5	180.2	180.8

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

UNITED STATES
REVISED CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(New Series)

Year and Month		All Urban Consumers			Urban Wage Earners and Clerical Workers		
		California	San Francisco Oakland	U.S. City Average	California	San Francisco Oakland	U.S. City Average
1978:	December	199.4	200.8	202.9	198.9	200.4	202.9
	Annual Avg.	194.8	197.8	195.4	194.3	197.4	195.3
1979	June	214.6	212.5	216.6	215.4	213.7	216.9
	December	230.8	230.2	229.9	231.1	229.0	230.0
	Annual Avg.	215.9	214.6	217.4	216.2	214.7	217.7
1980	June	251.8	248.0	247.6	253.1	247.7	247.8
	December	260.0	254.9	258.4	261.8	255.7	256.7
	Annual Avg.	249.4	247.3	246.8	250.6	247.2	247.0
1981	June	272.6	274.0	271.3	274.2	274.3	271.4
	December	289.2	294.0	281.5	290.1	292.7	281.1
	Annual Avg.	276.6	279.0	272.4	277.9	278.8	272.3
1982	June	298.0	304.6	290.6	299.0	303.4	290.1

Source:
U.S. Department of Labor, Bureau of Labor Statistics

FACTS ABOUT THE REVISED CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change, over time, in the prices of goods and services in major expenditure groups such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market cost at an earlier date.

The CPI revision(1) updates the weights assigned to the expenditure groups; (2) updates the sample of items priced; (3) updates the sample of places where the pricing takes place; (4) modernizes the statistical methods employed in calculation of the CPI; and (5) provides for the first time an index which represents the experience of nearly all consumers in contrast to having only one index representing urban wage and clerical workers. The results of the most recent revision were published in January, 1978. The preceding comprehensive revision took place in 1963.

The CPI for All Urban Consumers reflects the buying habits of about 80 percent of the noninstitutional, civilian population of the United States. Broadening the coverage added several groups whose incomes are generally higher than average: The self-employed, professional, white-collar, and other salaried workers. Also included are several groups whose incomes tend to be lower: Retired persons, others not in the labor force, and the unemployed.

The Revised CPI for Urban Wage Earners and Clerical Workers is an updated version of the old index and is based on buying habits of about one-half of the population covered by the CPI for All Urban Consumers.

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE V

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1973	53,218,123.34	4,688,425.64	57,906,548.98	56,900,519.63	1,006,029.35	1.737%
1974	47,380,788.10	4,593,701.57	51,974,489.67	51,156,164.22	818,325.45	1.574%
1975	55,576,743.34	4,829,291.69	60,406,035.03	59,330,633.35	1,075,401.68	1.780%
1976	64,346,401.83	5,596,030.46	69,942,432.29	68,720,122.55	1,222,309.74	1.748%
1977	72,030,220.86	6,430,797.40	78,461,018.26	77,191,996.72	1,269,021.54	1.617%
1978	81,137,028.76	7,629,744.42	88,766,773.18	87,455,895.24	1,310,877.94	1.478%
1979	45,740,633.88	4,266,171.36	50,006,805.24	49,144,259.25	862,545.99	1.725%
1980	53,837,784.40	4,617,621.80	58,455,406.20	57,142,187.50	1,313,218.70	2.247%
1981	60,113,683.06	3,404,976.97	63,518,660.03	61,390,586.49	2,128,073.54	3.350%
1982	65,196,318.80	4,020,043.05	69,216,361.85	65,518,180.87	3,698,180.98	5.343%

(1) Does not include Airplane Tax

TABLE V
SCHEDULE A

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1982

	Secured Taxes 1981-82	Unsecured Taxes 1981-82	Total 1981-82
CHARGE			
Tax Collector's Roll	$60,744,024.94	$3,490,314.67	$64,234,339.61
Utility Roll	2,907,780.28	0.00	2,907,780.28
Penalty Charges - 1st Installment	148,133.33	28,131.81	176,265.14
Penalty Charges - 2nd Installment	187,272.59	0.00	187,272.59
Interest (Penal)	153,723.86	45,533.82	199,257.68
Costs	33,417.00	0.00	33,417.00
Net Board Adjustments	1,021,966.80	456,062.75	1,478,029.55
Total Charge	$65,196,318.80	$4,020,043.05	$69,216,361.85
COLLECTIONS			
Through June 30, 1982	$61,761,779.60	$3,756,401.27	$65,518,180.87
DELINQUENT BALANCE - June 30, 1982	$ 3,434,539.20	$ 263,641.78	$ 3,698,180.98